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PART I EXTRAORDINARY

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G.270

NOTIFICATIONS BY GOVERNMENT

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REVENUE (COMMERCIAL TAXES - II) DEPARTMENT

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO.16 OF 2017)-NOTIFYING CERTAIN RULES

[G.O.MS.NO. 275, Revenue (Commercial Taxes-II) Department, Dated: 30th, June 2017] NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services tax Act, 2017 (Act No.16 of 2017), the Government, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

- 1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2017.
 - (2) They shall come into force on the 1st day of July, 2017.
- 2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, after rule 26, the following shall be inserted, namely:-

"Chapter IV Determination of Value of Supply

- 27. Value of supply of goods or services where the consideration is not wholly in money.-Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,-
 - (a) be the open market value of such supply;
 - (b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
 - (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
 - (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

Illustration:

(1) Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty

four thousand rupees, the open market value of the new phone is twenty four thousand rupees.

- (2) Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.
- 28. Value of supply of goods or services or both between distinct or related persons, other than through an agent. The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall-
 - (a) be the open market value of such supply,
 - (b) if the open market value is not available, be the value of supply of goods or services of like kind and quality;
 - (c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

Provided that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

- 29. Value of supply of goods made or received through an agent.-The value of supply of goods between the principal and his agent shall-
- (a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety per cent. of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

Illustration: A principal supplies groundmut to his agent and the agent is supplying groundmuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundmuts of like kind and quality to the said agent at the price of four thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 per cent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.

- (b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.
- 30. Value of supply of goods or services or both based on cost.-Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.
- 31. Residual method for determination of value of supply of goods or services or both.— Where the value of supply of goods or services or both cannot be determined under rules 27

to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:

Provided that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

- **32.** Determination of value in respect of certain supplies.- (1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.
- (2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner, namely:-
 - (a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency:

Provided that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money:

Provided further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India.

Provided also that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

- (b) at the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be-
 - one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
 - (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and
 - (iii) five thousand and five hundred rupees and one tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees.
- (3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five per cent. of the basic fare in the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

Explanation.- For the purposes of this sub-rule, the expression "basic fare" means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.

- (4) The value of supply of services in relation to life insurance business shall be,-
 - (a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;
 - (b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or
 - (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:

Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

(5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:

Provided that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.

- (6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.
- (7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.
- 33. Value of supply of services in case of pure agent.- Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-
 - (i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;
 - (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
 - (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Explanation.- For the purposes of this rule, the expression "pure agent" means a person who-

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both:
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

Illustration.- Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A's recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

34. Rate of exchange of currency, other than Indian rupees, for determination of value.-

The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.

35. Value of supply inclusive of integrated tax, Central tax, State tax, Union territory tax.-Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely,-

Tax amount = (Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) ÷ (100+ sum of tax rates, as applicable, in %)

Explanation.- For the purposes of the provisions of this Chapter, the expressions-

- (a) "open market value" of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;
- (b) "supply of goods or services or both of like kind and quality" means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

Chapter V Input Tax Credit

- 36. Documentary requirements and conditions for claiming input tax credit.(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-
 - (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
 - (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
 - (c) a debit note issued by a supplier in accordance with the provisions of section 34;
 - (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
 - (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.
 - (2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person.
 - (3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.
- 37. Reversal of input tax credit in the case of non-payment of consideration.-(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in FORM GSTR-2 for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.

- (2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished.
- (3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.
- (4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for reavailing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.
- 38. Claim of credit by a banking company or a financial institution.- A banking company or a financial institution, including a non-banking financial company, engaged in

the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely,-

- (a) the said company or institution shall not avail the credit of,-
 - (i) the tax paid on inputs and input services that are used for non-business purposes; and
 - (ii) the credit attributable to the supplies specified in sub-section (5) of section 17, in FORM GSTR-2;
- (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);
- (c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in FORM GSTR-2;
- (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.
- 39. Procedure for distribution of input tax credit by Input Service Distributor.- (1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely,-
 - (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in FORM GSTR-6 in accordance with the provisions of Chapter VIII of these rules;
 - (b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
 - (c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d);
 - (d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients 'R1', whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula -

$$C_1 = (t_1 \div T) \times C$$

where.

"C" is the amount of credit to be distributed,

- " t_1 " is the turnover, as referred to in section 20, of person R_1 during the relevant period, and
- "T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20:
- (e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (f) the input tax credit on account of central tax and State tax or Union territory tax shall-
 - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
 - (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d);
- (g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in FORM GSTR-6;
- (j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be-
 - (i) reduced from the amount to be distributed in the month in which the credit note is included in the return in FORM GSTR-6; or
 - (ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.
- (2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of subrule (1) shall apply, *mutatis mutandis*, for reduction of credit.

- (3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in FORM GSTR-6 for the month in which such credit note and invoice was issued.
- 40. Manner of claiming credit in special circumstances.— (1) The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions, namely,-
 - (a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person.
 - (b) the registered person shall within a period of thirty days from the date of his becoming eligible to avail the input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid;
 - (c) the declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods—
 - (i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18;
 - (ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18;
 - (iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18;
 - (iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18;
 - (d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;
 - (e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in FORM GSTR-1 or as the case may be, in FORM GSTR-4, on the common portal.

- (2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.
- 41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.— (1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM GST ITC-02, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

- (2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.
- (3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in FORM GST ITC-02 shall be credited to his electronic credit ledger.
- (4) The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.
- 42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.— (1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-
 - (a) the total input tax involved on inputs and input services in a tax period, be denoted as 'T';
 - (b) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T₁';
 - (c) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T₂';
 - (d) the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T₃';
 - (e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C₁' and calculated as-

$$C_1 = T_- (T_1 + T_2 + T_3);$$

- (f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T₄';
- (g) 'T₁', 'T₂', 'T₃' and 'T₄' shall be determined and declared by the registered person at the invoice level in FORM GSTR-2;
- (h) input tax credit left after attribution of input tax credit under clause (g) shall be called common credit, be denoted as C_2 and calculated as-

$$C_2 = C_{1} - T_4$$
;

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as ' D_1 ' and calculated as-

$$D_1 = (E \div F) \times C_2$$

where,

'E' is the aggregate value of exempt supplies during the tax period, and

'F' is the total turnover in the State of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

- (j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D₂', and shall be equal to five per cent. of C₂; and
- (k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C₃', where,-

$$C_3 = C_2 - (D_1 + D_2);$$

- (1) the amount 'C₃' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax;
- (m) the amount equal to aggregate of ' D_1 ' and ' D_2 ' shall be added to the output tax liability of the registered person:

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in T_1 and T_2 respectively, and the remaining amount of credit on such inputs or input services shall be included in T_4 .

- (2) The input tax credit determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and-
- (a) where the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂', such excess shall be added to the output tax liability of the registered person in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
- (b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.
- 43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.- (1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-
 - (a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall not be credited to his electronic credit ledger;
 - (b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in FORM GSTR-2 and shall be credited to the electronic credit ledger;
 - (c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;

Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.

(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'T_c', shall be the common credit in respect of capital goods for a tax period:

Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'T_c';

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T_m' and calculated as-

$$T_m = T_c \div 60$$

- (f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as 'T_r' and shall be the aggregate of 'T_m' for all such capital goods;
- (g) the amount of common credit attributable towards exempted supplies, be denoted as 'Te', and calculated as-

$$T_e = (E \div F) \times T_r$$

where,

'E' is the aggregate value of exempt supplies, made, during the tax period, and

'F' is the total turnover of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation.- For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

- (h) the amount T_e along with the applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.
- (2) The amount T_e shall be computed separately for central tax, State tax, Union territory tax and integrated tax.
- 44. Manner of reversal of credit under special circumstances.- (1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of section 18 or sub-section (5) of section 29, be determined in the following manner, namely,-
 - (a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of

the corresponding invoices on which credit had been availed by the registered taxable person on such inputs;

(b) for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

Illustration:

Capital goods have been in use for 4 years, 6 month and 15 days.

The useful remaining life in months = 5 months ignoring a part of the month Input tax credit taken on such capital goods = C

Input tax credit attributable to remaining useful life = C multiplied by 5/60

- (2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of integrated tax and State tax.
- (3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.
- (4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in FORM GST ITC-03, where such amount relates to any event specified in sub-section (4) of section 18 and in FORM GSTR-10, where such amount relates to the cancellation of registration.
- (5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.
- (6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of IGST and CGST:

Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in FORM GSTR-1.

- 45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.— (1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.
- (2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.
- (3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.
- (4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods

were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

Explanation.- For the purposes of this Chapter,-

- (1) the expressions "capital goods" shall include "plant and machinery" as defined in the Explanation to section 17;
- (2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-
- (a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
- (b) the value of security shall be taken as one per cent. of the sale value of such security.

Chapter VI TAX INVOICE, CREDIT AND DEBIT NOTES

- **46.** Tax invoice.- Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-
 - (a) name, address and Goods and Services Tax Identification Number of the supplier;
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special charactershyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
 - (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
 - (g) Harmonised System of Nomenclature code for goods or services;
 - (h) description of goods or services;
 - (i) quantity in case of goods and unit or Unique Quantity Code thereof,
 - (j) total value of supply of goods or services or both;
 - (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any,
 - (1) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
 - (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply,
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative:

Provided that the Chief Commissioner may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and
- (ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:

Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery, and
- (iii) name of the country of destination:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and

shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

47. Time limit for issuing tax invoice. The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which

the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

- **48. Manner of issuing invoice.** (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in FORM GSTR-1.
- 49. Bill of supply.- A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-
 - (a) name, address and Goods and Services Tax Identification Number of the supplier;
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - (e) Harmonised System of Nomenclature Code for goods or services;
 - (f) description of goods or services or both;
 - (g) value of supply of goods or services or both taking into account discount or abatement, if any, and
 - (h) signature or digital signature of the supplier or his authorised representative:

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

- 50. Receipt voucher.- A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-
 - (a) name, address and Goods and Services Tax Identification Number of the supplier;
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special charactershyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - (e) description of goods or services;
 - (f) amount of advance taken;
 - (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
 - (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
 - (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
 - (i) whether the tax is payable on reverse charge basis; and
 - (k) signature or digital signature of the supplier or his authorised representative: Provided that where at the time of receipt of advance,-
 - (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
 - (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.
- **51. Refund voucher.-** A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-
 - (a) name, address and Goods and Services Tax Identification Number of the supplier;
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special charactershyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

- (e) number and date of receipt voucher issued in accordance with the provisions of rule 50;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative.
- **52.** Payment voucher.- A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-
 - name, address and Goods and Services Tax Identification Number of the supplier if registered;
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special charactershyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number of the recipient;
 - (e) description of goods or services;
 - (f) amount paid;
 - (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
 - (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
 - (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
 - (j) signature or digital signature of the supplier or his authorised representative.
- 53. Revised tax invoice and credit or debit notes.- (1) A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely:-
 - (a) the word "Revised Invoice", wherever applicable, indicated prominently;
 - (b) name, address and Goods and Services Tax Identification Number of the supplier;
 - (c) nature of the document;
 - (d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-

- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (e) date of issue of the document;
- (f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (j) signature or digital signature of the supplier or his authorised representative.
- (2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

- (3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".
- **54.** Tax invoice in special cases.- (1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-
 - (a) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
 - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special charactershyphen or dash and slash symbolised as- "-", "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;
 - (e) amount of the credit distributed; and
 - (f) signature or digital signature of the Input Service Distributor or his authorised representative:

Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

- (2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.
- (3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.
- (4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.
- (5) The provisions of sub-rule (2) or sub-rule (4) shall apply, *mutatis mutandis*, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

55. Transportation of goods without issue of invoice.- (1) For the purposes of-

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for job work,
- (c) transportation of goods for reasons other than by way of supply, or
- (d) such other supplies as may be notified by the Chief Commissioner

the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-

- (i) date and number of the delivery challan;
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- (iv) Harmonised System of Nomenclature code and description of goods;
- (v) quantity (provisional, where the exact quantity being supplied is not known);
- (vi) taxable value;
- (vii) tax rate and tax amount central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;

- (viii) place of supply, in case of inter-State movement; and
- (ix) signature.
- (2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:—
 - (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.
- (3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.
- (4) Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
- (5) Where the goods are being transported in a semi knocked down or completely knocked down condition -
 - (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
 - (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
 - (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
 - (d) the original copy of the invoice shall be sent along with the last consignment.

Chapter VII Accounts and Records

- 56. Maintenance of accounts by registered persons.- (1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.
- (2) Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.
- (3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

- (4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.
- (5) Every registered person shall keep the particulars of -
 - (a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;
 - (b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;
 - (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.
- (6) If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.
- (7) Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.
- (8) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.
- (9) Each volume of books of account maintained manually by the registered person shall be serially numbered.
- (10) Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.
- (11) Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-
 - (a) particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;
 - (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
 - (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
 - (d) details of accounts furnished to every principal; and

- (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.
- (12) Every registered person manufacturing goods shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.
- (13) Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.
- (14) Every registered person executing works contract shall keep separate accounts for works contract showing -
 - (a) the names and addresses of the persons on whose behalf the works contract is executed;
 - (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
 - (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
 - (d) the details of payment received in respect of each works contract, and
 - (e) the names and addresses of suppliers from whom he received goods or services.
- (15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.
- (16) Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.
- (17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.
- (18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.
- **57.** Generation and maintenance of electronic records.- (1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.

- (2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.
- (3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.
- 58. Records to be maintained by owner or operator of godown or warehouse and transporters.— (1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in FORM GST ENR-01, either directly or through a Facilitation Centre notified by the Chief Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.
- (2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.
- (3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in FORM GST ENR-01 electronically on the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.
- (4) Subject to the provisions of rule 56,-
 - (a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him alongwith the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.
 - (b) every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods.
- (5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

Chapter VIII Returns

- 59. Form and manner of furnishing details of outward supplies.- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.
- (2) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include the
 - (a) invoice wise details of all -
 - (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
 - (b) consolidated details of all -
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
 - (c) debit and credit notes, if any, issued during the month for invoices issued previously.
- (3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal after the due date of filing of FORM GSTR-1.
- (4) The details of inward supplies added, corrected or deleted by the recipient in his FORM GSTR-2 under section 38 or FORM GSTR-4 or FORM GSTR-6 under section 39 shall be made available to the supplier electronically in FORM GSTR-1A through the common portal and such supplier may either accept or reject the modifications made by the recipient and FORM GSTR-1 furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.
- 60. Form and manner of furnishing details of inward supplies.- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Chief Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.
- (2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.
- (3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.

- (4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.
- (4A) The details of invoices furnished by an non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.
- (5) The details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.
- (6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal and the said deductee may include the same in FORM GSTR-2.
- (7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal and such person may include the same in FORM GSTR-2.
- (8) The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the -
 - (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;
 - (b) import of goods and services made; and
 - (c) debit and credit notes, if any, received from supplier.
- 61. Form and manner of submission of monthly return.— (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3 electronically through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.
- (2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods.
- (3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in Part B of the return in FORM GSTR-3.
- (4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in

- Part B of the return in FORM GSTR-3 and such return shall be deemed to be an application filed under section 54.
- (5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner and subject to such conditions as may be notified by the Chief Commissioner.
- 62. Form and manner of submission of quarterly return by the composition supplier.—(1) Every registered person paying tax under section 10 shall, on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting the details, furnish the quarterly return in FORM GSTR-4 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.
- (3) The return furnished under sub-rule (1) shall include the -
 - (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
 - (b) consolidated details of outward supplies made.
- (4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rules 59, 60 and 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

Explanation.— For the purposes of this sub-rule, it is hereby declared that the person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.

- (5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR- 4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.
- 63. Form and manner of submission of return by non-resident taxable person. Every registered non-resident taxable person shall furnish a return in FORM GSTR-5 electronically through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

- 64. Form and manner of submission of return by persons providing online information and database access or retrieval services.— Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.
- 65. Form and manner of submission of return by an Input Service Distributor.-Every Input Service Distributor shall, on the basis of details contained in FORM GSTR-6A, and where required, after adding, correcting or deleting the details, furnish electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Chief Commissioner.
- 66. Form and manner of submission of return by a person required to deduct tax at source.— (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in FORM GSTR-7 electronically through the common portal either directly or from a Facilitation Centre notified by the Chief Commissioner.
- (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A and FORM-GSTR-4A on the common portal after the due date of filing of FORM GSTR-7.
- (3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in FORM GSTR-7A on the basis of the return furnished under sub-rule (1).
- 67. Form and manner of submission of statement of supplies through an e-commerce operator.—(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in FORM GSTR-8 electronically on the common portal, either directly or from a Facilitation Centre notified by the Chief Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.
- (2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in Part C of FORM GSTR-2A on the common portal after the due date of filing of FORM GSTR-8.
- 68. Notice to non-filers of returns.- A notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.
- 69. Matching of claim of input tax credit.- The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in FORM GSTR-3-
 - (a) Goods and Services Tax Identification Number of the supplier,
 - (b) Goods and Services Tax Identification Number of the recipient;
 - (c) invoice or debit note number;
 - (d) invoice or debit note date; and

(e) tax amount:

Provided that where the time limit for furnishing FORM GSTR-1 specified under section 37 and FORM GSTR-2 specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

Provided further that the Chief Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation - For the purposes of this rule, it is hereby declared that -

- (i) The claim of input tax credit in respect of invoices and debit notes in FORM GSTR-2 that were accepted by the recipient on the basis of FORM GSTR-2A without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;
- (ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.
- 70. Final acceptance of input tax credit and communication thereof.— (1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in FORM GST MIS-1 through the common portal.
- (2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.
- 71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit.- (1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in FORM GST MIS-1 and to the supplier electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation. - For the purposes of this rule, it is hereby declared that -

- (i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.
- 72. Claim of input tax credit on the same invoice more than once.- Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.
- 73. Matching of claim of reduction in the output tax liability.-The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in FORM GSTR-3, namely:-
 - (a) Goods and Services Tax Identification Number of the supplier,
 - (b) Goods and Services Tax Identification Number of the recipient;
 - (c) credit note number;
 - (d) credit note date; and
 - (e) tax amount:

Provided that where the time limit for furnishing FORM GSTR-1 under section 37 and FORM GSTR-2 under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

Provided further that the Chief Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.

Explanation - For the purposes of this rule, it is hereby declared that -

- (i) the claim of reduction in output tax liability due to issuance of credit notes in FORM GSTR-1 that were accepted by the corresponding recipient in FORM GSTR-2 without amendment shall be treated as matched if the said recipient has furnished a valid return.
- (ii) the claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.

74. Final acceptance of reduction in output tax liability and communication thereof.-

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.

- (2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in FORM GST MIS-1 through the common portal.
- 75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.- (1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in FORM GST MIS-1 and the recipient electronically in FORM GST MIS-2 through the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Explanation. - For the purposes of this rule, it is hereby declared that -

- rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.
- 76. Claim of reduction in output tax liability more than once.- The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in FORM GST MIS-1 electronically through the common portal.
- 77. Refund of interest paid on reclaim of reversals.- The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in FORM GSTR-3 and shall be credited to his electronic cash ledger in FORM GST PMT-05 and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

- 78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier.- The following details relating to the supplies made through an e-Commerce operator, as declared in FORM GSTR-8, shall be matched with the corresponding details declared by the supplier in FORM GSTR-1,
 - (a) State of place of supply, and
 - (b) net taxable value:

Provided that where the time limit for furnishing FORM GSTR-1 under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.

Provided further that the Chief Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

- 79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier.- (1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in FORM GST MIS-3 and to the e-commerce operator electronically in FORM GST MIS-4 on the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in FORM GSTR-3 for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in FORM GST MIS-3.
- 80. Annual return.- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.

- (1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B.
- (2) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement,

duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.

- 81. Final return.- Every registered person required to furnish a final return under section 45, shall furnish such return electronically in FORM GSTR-10 through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.
- 82. Details of inward supplies of persons having Unique Identity Number.- (1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in FORM GSTR-11, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.
- (2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in FORM GSTR-11.
- 83. Provisions relating to a goods and services tax practitioner.-(1) An application in FORM GST PCT-01 may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner for enrolment as goods and services tax practitioner by any person who,
 - (i) is a citizen of India;
 - (ii) is a person of sound mind;
 - (iii) is not adjudicated as insolvent;
 - (iv) has not been convicted by a competent court,

and satisfies any of the following conditions, namely:-

- (a) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than two years; or
- (b) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;
- (c) he has passed,
- (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
- (ii) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
- (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
 - (iv) has passed any of the following examinations, namely:-

- (a) final examination of the Institute of Chartered Accountants of India; or
- (b) final examination of the Institute of Cost Accountants of India; or
- (c) final examination of the Institute of Company Secretaries of India.
- (2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in FORM GST PCT-02 or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.
- (3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Chief Commissioner on the recommendations of the Council:

Provided further that no person to whom the provisions of clause (b) of sub-section (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date.

- (4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in FORM GST PCT-03 for such misconduct and after giving him a reasonable opportunity of being heard, by order in FORM GST PCT -04 direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.
- (5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Chief Commissioner against such order.
- (6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in FORM GST PCT-05 or, at any time, withdraw such authorisation in FORM GST PCT-05 and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.
- (7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

- (8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-
 - (a) furnish the details of outward and inward supplies;

- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger,
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same.

- (9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-
 - (a) give his consent in FORM GST PCT-05 to any goods and services tax practitioner to prepare and furnish his return; and
 - (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.
- (10) The goods and services tax practitioner shall-
 - (a) prepare the statements with due diligence; and
 - (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.
- (11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).
- 84. Conditions for purposes of appearance.— (1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.
- (2) A goods and services tax practitioner attending on behalf of a registered or an unregistered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in FORM GST PCT-05.

Chapter IX Payment of Tax

- 85. Electronic Liability Register.- (1) The electronic liability register specified under subsection (7) of section 49 shall be maintained in FORM GST PMT-01 for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.
- (2) The electronic liability register of the person shall be debited by-
 - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
 - (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
 - (c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or
 - (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 49, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
- (4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.
- (5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.
- (6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.
- (7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.
- 86. Electronic Credit Ledger.- (1) The electronic credit ledger shall be maintained in FORM GST PMT-02 for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

- (2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49.
- (3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.
- (4) If the refund so filed is rejected, either fully or partly, the amount debited under subrule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03.
- (5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.
- (6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.

Explanation.— For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

- 87. Electronic Cash Ledger.- (1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in FORM GST PMT-05 for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.
- (2) Any person, or a person on his behalf, shall generate a challan in FORM GST PMT-06 on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.
- (3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-
 - Internet Banking through authorised banks;
 - (ii) Credit card or Debit card through the authorised bank;
 - (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or
 - (iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Chief Commissioner in this behalf,
- (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;

(c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any *ad hoc* deposit:

Provided further that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Explanation.— For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

- (4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.
- (5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement mode from any bank, the mandate form shall be generated along with the challan on the common portal and the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

- (6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.
- (7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.
- (8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in FORM GST PMT-07 through the common portal to the bank or electronic gateway through which the deposit was initiated.
- (9) Any amount deducted under section 51 or collected under section 52 and claimed in **FORM GSTR-02** by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 87.
- (10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.
- (11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in FORM GST PMT-03.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in FORM GST PMT-04.

Explanation 1.- The refund shall be deemed to be rejected if the appeal is finally rejected.

Explanation 2.— For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

- 88. Identification number for each transaction.- (1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.
- (2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.
- (3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

Chapter X Refund

89. Application for refund of tax, interest, penalty, fees or any other amount.(1)Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in FORM GSTR-3 or FORM GSTR-4 or FORM GSTR-7, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone:

Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies:

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

- (2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences in Annexure 1 in Form GST RFD-01, as applicable, to establish that a refund is due to the applicant, namely:-
 - (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in subsection (6) of section 107 and sub-section (8) of section 112 claimed as refund;
 - (b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;
 - (c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
 - (d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
 - (e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
 - (f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;
 - (g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;
 - (h) a statement containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilised input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;

- (i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment.
- (j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;
- (k) a statement showing the details of the amount of claim on account of excess payment of tax;
- (l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

(m) a Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of subsection (8) of section 54;

Explanation .- For the purposes of this rule-

- in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression "invoice" means invoice conforming to the provisions contained in section 31;
- (ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.
- (3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.
- (4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

 $\label{eq:Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC <math>\div$ Adjusted Total Turnover

Where,-

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

- (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;
- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

- (E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;
- (F) "Relevant period" means the period for which the claim has been filed.
- (5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula -

Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC ÷
Adjusted Total Turnover} - tax payable on such inverted rated supply of
goods

Explanation.- For the purposes of this sub rule, the expressions "Net ITC" and "Adjusted Total turnover" shall have the same meanings as assigned to them in sub-rule (4).

- 90. Acknowledgement.- (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.
- (2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in FORM GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.
- (3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in FORM GST RFD-03 through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

- (4) Where deficiencies have been communicated in FORM GST RFD-03 under the State Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).
- 91. Grant of provisional refund.-(1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
- (2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being *prima facie* satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in FORM GST RFD-04, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.
- (3) The proper officer shall issue a payment advice in FORM GST RFD-05 for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.
- 92. Order sanctioning refund.- (1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in FORM GST RFD-06 sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of FORM GST RFD-07.

- (2) Where the proper officer or the Chief Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in Part B of FORM GST RFD-07 informing him the reasons for withholding of such refund.
- (3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in FORM GST RFD-08 to the applicant, requiring him to furnish a reply in FORM GST RFD-09 within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in FORM GST RFD-06 sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

- (4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue a payment advice in FORM GST RFD-05 for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.
- (5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in FORM GST RFD-06 and issue an advice in FORM GST RFD-05, for the amount of refund to be credited to the Consumer Welfare Fund.
- 93. Credit of the amount of rejected refund claim.- (1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.
- (2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03.

Explanation.— For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

- 94. Order sanctioning interest on delayed refunds.- Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in FORM GST RFD-05, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.
- 95. Refund of tax to certain persons.- (1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in FORM GST RFD-10 once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, along with a statement of the inward supplies of goods or services or both in FORM GSTR-11, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in FORM GSTR-1.
- (2) An acknowledgement for the receipt of the application for refund shall be issued in FORM GST RFD-02.
- (3) The refund of tax paid by the applicant shall be available if-
 - (a) the inward supplies of goods or services or both were received from a registered person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any;
 - (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and

- (c) such other restrictions or conditions as may be specified in the notification are satisfied.
- (4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.
- (5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter, such treaty or international agreement shall prevail.
- 96. Refund of integrated tax paid on goods exported out of India.-(1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-
 - (a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and
 - (b) the applicant has furnished a valid return in FORM GSTR-3;
- (2) The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.
- (3) Upon the receipt of the information regarding the furnishing of a valid return in FORM GSTR-3 from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.
- (4) The claim for refund shall be withheld where,-
 - (a) a request has been received from the jurisdictional Chief Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or
 - (b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.
- (5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of Central tax, Union territory tax or the chief Commissioner of state tax as the case may be, and a copy of such intimation shall be transmitted to the common portal.
- (6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in Part B of FORM GST RFD-07.
- (7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory

tax, as the case may be, shall proceed to refund the amount after passing an order in FORM GST RFD-06.

- (8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.
- 97. Consumer Welfare Fund.- (1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92.
- (2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.
- (3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.
- (4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.
- (5) The Committee shall meet as and when necessary, but not less than once in three months.
- (6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level cooperatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:

Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.

- (7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.
- (8) The Committee shall have powers -
 - (a) to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

- (b) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;
- (c) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant,
- (d) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
- (e) to recover any sum due from any applicant in accordance with the provisions of the Act;
- (f) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
- (g) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
- (h) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
- (i) to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;
- (j) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
- (k) to make guidelines for the management, administration and audit of the Consumer Welfare Fund.
- (9) The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

CHAPTER XI

ASSESSMENT AND AUDIT

- 98. Provisional Assessment.- (1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in FORM GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.
- (2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in FORM GST ASMT-02 requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in FORM GST ASMT -03, and may appear in person before the said officer if he so desires.
- (3) The proper officer shall issue an order in FORM GST ASMT-04 allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to

be executed and security to be furnished not exceeding twenty five per cent. of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of subsection (2) of section 60 in FORM GST ASMT-05 along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the State Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation.- For the purposes of this rule, the expression "amount" shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

- (5) The proper officer shall issue a notice in FORM GST ASMT-06, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in FORM GST ASMT-07.
- (6) The applicant may file an application in FORM GST ASMT- 08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).
- (7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of the receipt of the application under sub-rule (6).
- 99. Scrutiny of returns.- (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.
- (2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.
- (3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GST ASMT-12.
- 100. Assessment in certain cases. (1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13.
- (2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of

fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15.

- (3) The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16.
- (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17.
- (5) The order of withdrawal or, as the case may be, rejection of the application under subsection (2) of section 64 shall be issued in FORM GST ASMT-18.
- **101.** Audit.- (1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof.
- (2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in FORM GST ADT-01 in accordance with the provisions of sub-section (3) of the said section.
- (3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.
- (4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.
- (5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in FORM GST ADT-02.
- 102. Special Audit.- (1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in FORM GST ADT-03 to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.
- (2) On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in FORM GST ADT-04.

Chapter – XII Advance Ruling

- 103. Qualification and appointment of members of the Authority for Advance Ruling.— The Central Government and the State Government shall appoint officer of the rank of Joint Chief Commissioner as member of the Authority for Advance Ruling.
- 104. Form and manner of application to the Authority for Advance Ruling.- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in FORM GST ARA-01 and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.
- (2) The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26.
- 105. Certification of copies of advance rulings pronounced by the Authority.- A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.
- 106. Form and manner of appeal to the Appellate Authority for Advance Ruling.(1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.
- (2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.
- (3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-
 - (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
 - (b) in the case of an applicant, in the manner specified in rule 26.
- 107. Certification of copies of the advance rulings pronounced by the Appellate Authority. A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-
 - (a) the applicant and the appellant;
 - (b) the concerned officer of central tax and State or Union territory tax;
 - (c) the jurisdictional officer of central tax and State or Union territory tax; and
 - (d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

Chapter – XIII Appeals and Revision

- 108. Appeal to the Appellate Authority.- (1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in FORM GST APL-01, along with the relevant documents, either electronically or otherwise as may be notified by the Chief Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.
- (2) The grounds of appeal and the form of verification as contained in FORM GST APL-01 shall be signed in the manner specified in rule 26.
- (3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

Explanation.— For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

- 109. Application to the Appellate Authority.- (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Chief Commissioner.
- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.
- 110. Appeal to the Appellate Tribunal.- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-05, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.
- (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in FORM GST APL-06.
- (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
- (4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in **FORM GST APL-02** by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-05, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

Explanation.— For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

- (5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees.
- (6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.
- 111. Application to the Appellate Tribunal.- (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in FORM GST APL-07, along with the relevant documents on the common portal.
- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.
- 112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.- (1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-
 - (a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted;
 - (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority, or
 - (c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
 - (d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.
 - (2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.
 - (3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -

- (a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or
- (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).
- (4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.
- 113. Order of Appellate Authority or Appellate Tribunal.- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.
- (2) The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the Appellate Tribunal.
- 114. Appeal to the High Court.- (1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in FORM GST APL-08.
- (2) The grounds of appeal and the form of verification as contained in FORM GST APL-08 shall be signed in the manner specified in rule 26.
- 115. Demand confirmed by the Court.- The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.
- 116. Disqualification for misconduct of an authorised representative.— Where an authorised representative, other than those referred to in clause (b) or clause (c) of subsection (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Chief Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

Chapter XIV Transitional Provisions

117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.- (1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, duly signed, on the common portal specifying therein, separately, the amount of input tax credit to which he is entitled under the provisions of the said section:

Provided that the Chief Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

- (i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant and
- (ii) the serial number and value of declarations in Forms C and/or F and Certificates in Forms E and/or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in subclause (i) above;
- 2) Every declaration under sub-rule (1) shall-
- (a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-
 - (i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and
 - (ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;
- (b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;
- (c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—
 - (i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;
 - (ii) the description and value of the goods or services;
 - (iii) the quantity in case of goods and the unit or unit quantity code thereof;
 - (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and
 - (v) the date on which the receipt of goods or services is entered in the books of account of the recipient.
- (3) The amount of credit specified in the application in FORM GST TRAN-1 shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the common portal.
- (4) (a) (i) A registered person, holding stock of goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State availing credit in accordance with the proviso to sub-section (3) of section 140 shall be allowed to avail input tax credit on goods held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of value added tax.
- (ii) Such credit shall be allowed at the rate of sixty per cent. on such goods which attract State tax at the rate of nine per cent. or more and forty per cent. for other goods of the State tax applicable on supply of such goods after the appointed date and shall be credited after the State tax payable on such supply has been paid:

Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax.

(iii) The scheme shall be available for six tax periods from the appointed date.

- (b) Such credit of State tax shall be availed subject to satisfying the following conditions, namely,-
- (i) such goods were not wholly exempt from tax under the Andhra Pradesh Value Added Tax Act, 2005.
- (ii) the document for procurement of such goods is available with the registered person.
- (iii) the registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2) of rule 1, submits a statement in FORM GST TRAN 2 at the end of each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period.
- (iv) the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the Common Portal.(v) the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.
- 118. Declaration to be made under clause (c) of sub-section (11) of section 142.- Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1 furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.
- 119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of section 141 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.
- 120. Details of goods sent on approval basis.- Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in FORM GST TRAN-1.

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121. Recovery of credit wrongly availed.—The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

Chapter XV Anti-Profiteering

- 122. Constitution of the Authority.- The Authority shall consist of,-
 - (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
 - (b) four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law,

to be nominated by the Council.

123. Constitution of the Standing Committee and Screening Committees.- (1) The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it.

- (2) A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of-
- (a) one officer of the State Government, to be nominated by the Chief Commissioner, and
- (b) one officer of the Central Government, to be nominated by the Chief Commissioner of central tax.
- 124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority:-(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.
 - (2) The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

(3) The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group 'A' post carrying the same pay:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of Rs. 2,05,400 reduced by the amount of pension.

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

- **125. Secretary to the Authority.-** The Additional Director General of Safeguards under the Board shall be the Secretary to the Authority.
- 126. Power to determine the methodology and procedure. The Authority may determine the methodology and procedure for determination as to whether the reduction in rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.
- 127. Duties of the Authority.- It shall be the duty of the Authority,-

- to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices;
- (ii) to identify the registered person who has not passed on the benefit of reduction in rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
- (iii) to order,
 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
 - (c) imposition of penalty as specified in the Act, and
 - (d) cancellation of registration under the Act.
- 128. Examination of application by the Standing Committee and Screening Committee.— (1) The Standing Committee shall, within a period of two months from the date of receipt of a written application, in such form and manner as may be specified by it, from an interested party or from a Chief Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is *prima-facie* evidence to support the claim of the applicant that the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.
- (2) All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.
- 129. Initiation and conduct of proceedings.- (1) Where the Standing Committee is satisfied that there is a *prima-facie* evidence to show that the supplier has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to Director General of Safeguards for a detailed investigation.
- (2) The Director General of Safeguards shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices.
- (3) The Director General of Safeguards shall, before initiation of investigation, issue a notice to the interested parties containing, *inter alia*, information on the following, namely:-

- (a) the description of the goods or services in respect of which the proceedings have been initiated;
- (b) summary of statement of facts on which the allegations are based; and
- (c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.
- (4) The Director General of Safeguards may also issue notices to such other persons as deemed fit for fair enquiry into the matter.
- (5) The Director General of Safeguards shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.
- (6) The Director General of Safeguards shall complete the investigation within a period of three months of receipt of reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as allowed by the Standing Committee and, upon completion of the investigation, furnish to the Authority a report of its findings, along with the relevant records.
- 130. Confidentiality of information.- (1) Notwithstanding anything contained in subrules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis.
- (2) The Director General of Safeguards may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of Safeguards a statement of reasons as to why summarisation is not possible.
- 131. Cooperation with other agencies or statutory authorities.- Where the Director General of Safeguards deems fit, he may seek opinion of any other agency or statutory authorities in discharge of his duties.
- 132. Power to summon persons to give evidence and produce documents.— (1) The Director General of Safeguards, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
- (2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).
- 133. Order of the Authority.- (1) The Authority shall, within a period of three months from the date of receipt of the report from the Director General of Safeguards determine whether a registered person has passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

- (2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.
- (3) Where the Authority determines that a registered person has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order -
 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
 - (c) imposition of penalty as specified under the Act, and
 - (d) cancellation of registration under the Act.
- 134. Decision to be taken by the majority.- If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.
- 135. Compliance by the registered person.- Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Andhra Pradesh State Goods and Services Tax Act, as the case may be.
- **136.** Monitoring of the order.- The Authority may require any authority of central tax, State tax or Union territory tax to monitor implementation of the order passed by it.
- 137. Tenure of Authority.- The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Explanation. - For the purposes of this Chapter,

- (a) "Authority" means the National Anti-profiteering Authority constituted under rule 122;
- (b) "Committee" means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
- (c) "interested party" includes
 - a. suppliers of goods or services under the proceedings; and
 - b. recipients of goods or services under the proceedings;
- (d) "Screening Committee" means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

Chapter XVI E-way Rules

138. E-way rule.- Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.

Form GST ITC - 01 [See rule 40(1)]

Declaration for claim of input tax credit under sub-section (1) of section 18

Claim made under	
Section 18 (1)(a)	
Section 18 (1)(b)	
Section 18 (1)(c)	
Section 18 (1)(d)	

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4	Date from which liability to pay tax arises under section 9,	
	except section 9 (3) and section 9 (4)	
	[For claim under section $18(1)(a)$ and section $18(1)(c)$]	
5.	Date of grant of voluntary registration	
	[For claim made under section 18 (1)(b)]	
.9	Date on which goods or services becomes taxable	
	[For claim made under section 18 (1)(d)]	

7. Claim under section 18 (1) (a) or section 18 (1) (b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

			_	 		
	Cess	13				
1 (Rs.)	Integrate d Tax	12				
Amount of ITC claimed (Rs.)	UTTax	11				
Amount of	State	10				
	Central Tax	6				
Value (As adjusted by	debit note/credit note)	00				
Quanti ty		7			d in stock	
Unit Quantit	y Code (UQC)	9			ods held in	
44 _	stock, inputs contained in semi-finished or finished goods held in stock	5			7 (b) Inputs contained in semi-finished or finished goods hel	
* *	Date	4			semi-fini	
Invoice *	N 0	3	n stock		ined in	
GSTIN/ Registrat	ion under CX/ VAT of supplier	2	7 (a) Inputs held in stock		nputs contai	
Sr.	No.	1	7 (a) I		7 (b) 1	

*In case it is not feasible to identify invoice, the principle of first-in-first out may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

							_	_
	Cess	13						
d (Rs.)	Integr ated Tax	12						
Amount of ITC claimed (Rs.)	UT Tax	11						
Amount of	State Tax	10						
	Central Tax	6						
Value** (As adjusted	by debit note/cred it note)	8						
Qty		7			Ų.			
Unit Quantity Code	(UQC)	9			held in stocl			
Description of inputs held in stock, inputs	contained in semi- finished or finished goods held in stock, capital goods	5			8 (b) Inputs contained in semi-finished or finished goods held in stock			
Invoice */ Bill of entry	Date	4			semi-fin		ck	
Invoice */ Bill of ent	No.	3	n stock		ined in		ls in sto	
GSTIN/ Registrat ion under	CX/ VAT of supplier	2	8 (a) Inputs held in stock		Inputs conta		8 (c) Capital goods in stock	
St: No.		П	8 (a)]		8 (b)]		8 (c) (

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

^{**} The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

Chartered Accountant or Cost Accountant [where applicable]
Thartered Accountant or Cost Accountant [v
Chartered Accountant or (
Thartered .
\circ
certifying
. Particulars of

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate
- e) Attachment (option for uploading certificate)
- Verification

hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory

Name

Designation/Status

Date --- dd/mm/yyyy

Form GST ITC -02 [See rule -4I(I)]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section

1. GSTIN of transferor	Legal name of transferor	Trade name, if any	GSTIN of transferee	Legal name of transferee	Trade name, if any
-i	5.	3.	4.	5.	9

Tax	Amount of matched ITC	Amount of matched ITC to be transferred
	available	
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated		

00.740	
+0000+	Lansi
0	3
+	3
CTT +	
7	4
Oto	15 15 15
-	-
_	



Accountant
r Cost
Accountant or
Chartered ⊿
of certifying
. Particulars
∞

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate to the transferor
- e) Attachment (option for uploading certificate)
- 9. Verification

hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory

Name

Designation/Status

Date --- dd/mm/yyyy

Form GST ITC -03 [See rule 44(4)]

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4(a). Details of application filed to opt for composition	(i) Application reference number (ARN)
[applicable only for section 18 (4)]	(ii) Date of filing
4(b). Date from which exemption is effective [applicable only for section 18 (4)]	

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr.	GSTIN/	*Invoic	ce /Bill of	*Invoice /Bill of Description of inputs	Unit	Qty	Value**		Amount of	Amount of ITC claimed (Rs.)	(Rs.)	
No.	Registration under CX/	entry		held in stock, inputs contained in semi-	Quantity Code		(As adjusted by debit					
	VAT of supplier	No.	Date	fmished or fmished goods held in stock and capital goods	(n&c)		note/credit note)	Central Tax	State Tax	UTTax	Integrated Tax	Cess
1	2	3	4	5	9	7	8	6	10	11	12	13
5 (a) It	5 (a) Inputs held in stock (where invoice is available)	ck (wher	e invoice is	s available)								
5 (b) I1	nputs contained	in semi-	finished and	5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)	k (where invoice	ce available	(

\top					
1					
7					
-					
		lable)			
1		t avai			
		ice no			
		e invo			
		wher			
_		tock (
		ld in s			
		ds he			
		og pa			
+		finish		(e)	
ole)		hed /		ailabl	
availa		ii-fini		not av	
oice a		in sem		voice 1	
5 (c) Capital goods held in stock (where invoice available)		5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)		5 (e) Capital goods held in stock (where invoice not available)	
k (who		s cont		k (who	
n stoc		and as		n stoc	
held ii		stock		held ii	
spoos		ald in		spoot	
pital g		outs he		pital g	
(c) Ca		(d) In		(e) Ca	
5		5		5	

* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice (2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

6. Amount of ITC payable and paid (based on table 5)

			Cess	10									
	ji		Integrated Tax	6									
	Amount of ITC paid	standard	UT Tax	8									
	Amon		State Tax	7									
			Central Tax	9									
	Debit	citu y 110.		5									
	Paid through	Casil/ Cicuit	Ledger	4	Cash Ledger	Credit Ledger	Cash Ledger	Credit Ledger	Cash Ledger	Credit Ledger	Cash Ledger	Credit Ledger	Cash Ledger
	Tax	payanic		3									
	Sr. Description No.		2	Central Tax		State Tax		UT Tax		Internated Toy	micgiated Lay	CESS	
	Si.	NO.		1	-:		2		3.		_	1 .	5.

	Credit Ledger	
'. Verification	ion	
	hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my	my
nowledge and	nowledge and belief and nothing has been concealed there from.	
signature of aut	signature of authorised signatory	
Vame		
Designation/Status	n/Status	
Date - dd/mm/yyyy	mn/yyyy	

Form GST ITC-04 [See rule - 45(3)]

Details of goods/capital goods sent to job worker and received back

GSTIN -

 α

(a) Legal name -(b) Trade name, if any –

Quarter -

4. Details of inputs/capital goods sent for job-work

			_
	Cess	12	
Rate of tax (%)	Central State/ Integrated Cess tax UT tax tax	11	
Rate of	State/ UT tax	10	
	Central tax	6	
Taxable Type of goods	(spood	8	
Taxable		7	
Quantity		9	
noc		5	
Description of		4	
Challan date		3	
Challan no. Challan date Description of		2	
GSTIN /	unregistered job- worker	1	

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has

5. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

Taxable value		13	
UQC Quantity Taxable value		12	
noc		11	
Description		10	
Invoice details in case Supplied from premises of job worker	Date	6	
Invoid su pro	No.	8	
Challan details if sent to another job worker	GSTIN/ State if No. job worker unregistered	7	
hallan anoth	Date	9	
	s S	S	
Original challan date		4	
Original challan No.		3	
Received Original Original back/sent out to challan No. challan date another job worker/	supplied from premises of job worker	2	
GSTIN / State of job worker if unregistered		1	

6. Verification

been concealed therefrom.

Name of Authorised Signatory Signature

Designation /Status...

lace

Date

Form GST ENR-01

[See rule 58(1)]

Application for Enrolment u/s 35 (2)

[only for un-registered persons]

1.	(a) Legal name										
	(b) Trade Name, if an	У									
	(c) PAN										
	(d) Aadhaar (applicab proprietorship concern		e of								
2.	Type of enrolment										
	Transporter O		own	ner/operator	0	Warehouse owne	er/operator	0			
3.	Constitution of Busin	•	se Se	elect the Appr	opriate)						
	prietorship			(ii) Partners							
	•			, ,	•	omnany					
							SOIIS				
				- ·							
, ,				(x) Limited Liability Partnership							
, ,	,			(xiv) Foreig	(xiv) Foreign Company Registered (in India)						
(xv) O	others (Please specify)										
4.	Name of the State			l		District					
5.	Jurisdiction detail										
	Centre					State					
6.	Date of commence	ment of	ousin	ess							
7.	Particulars of Prin	cipal Pla	ce of	Business							
(a)	Address										
Buildir	ng No./Flat No.				Floor No.						
Name of Premis					Road/Stre	et					
City/To	own/Locality/Village				District						
Taluka	/Block										
State					PIN Code						
Latitud	le				Longitude	;					
(b)	ling No./Flat No. e of the ises/Building Town/Locality/Village xa/Block										

Office	Email Add	ress		Office Telepho					phone	hone number STD								
Mobile	e Number						Office	e Fax ?	Numb	er		STD						
(c)	Nature o	of premis	es															
(Own	Le	eased		Rented			Consent			Shared		Others (specify			cify)		
(d)	Nature o	of busines	ss activit	y bei	ng carr	ied o	ut at al	oove 1	nentio	ned p	remis	es (Ple	ase tio	k app	licabl	e)		
Wareh	ouse/Depot				Godow	'n				Re	tail B	usiness	isiness					
Office	/ Sale Office	e		(Cold S	torag	е			Tra	anspo	rt servi	ces					
Others	(Specify)			\top														
8. Details of additional place of business					Add fo			-) (c)	& (d)	1			
9.	9. Details of Bank Accounts (s) (Fill up the same information as in item 7 [(a), (b), (c) & (d)]										+							
	number of B				ned by	the a	pplicar	nt for	condu	cting	busin	ess						
(Upto	10 Bank Ac	counts to	be repor	ted)														
D	etails of Ba	nk Accou	ınt 1															
Accou	nt Number																	
Туре	of Account								IFSC	7								
Bank 1	Name																	
Branch	n Address		To be	auto	o-popul	lated	(Edit n	node)										
	Note – Add	more acc	counts															
10.	Details of Managing									d wh	ole tir	ne Dire	ector/I	Memb	ers of	•		
articula	rs			Fi	rst Nar	ne		M	Middle Name			L	ast N	ame				
ame																		
hoto				\top														
ame of	Father																	
ate of I				Di	DD/MM/YYYY				ender			<	<male, female,="" other=""></male,>					
lobile 1	Number							Et	nail ac	ddress	S							
elephor	ne No. with	STD																
esignat	tion /Status Director Identification Number (if any)																	

PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address	,		
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

11.	Details of Authorised Signatory

Particulars	First Name	Middle Name		Last Nan	ne				
Name									
Photo				J					
Name of Father									
Date of Birth	DD/MM/YYYY	Gender		<male, female,="" other=""></male,>					
Mobile Number		Email add	lress						
Telephone No. with STD									
Designation /Status			Director Identific Number (if any)	ation					
PAN			Aadhaar Number						
Are you a citizen of India?	Yes / No		Passport No. (in foreigners)	case of					

·				
Residential Address in India				
Building No/Flat No	Floor No			
Name of the Premises/Building	Road/Street			
Block/Taluka				
City/Town/Locality/Village	District			
State	PIN Code			

12.	Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

13. List of documents uploaded

(Identity and address proof)

14. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

	Signature
Place:	Name of Authorised Signatory
Date:	Designation/Status
For office use –	
Enrolment no	Date -

Form GSTR-1

[See rule (59(1)]

Details of outward supplies	of goods (or services
-----------------------------	------------	-------------

Year		
Month		

1.		GSTIN							
2.	(a)	Legal name of the registered person							
	(b)	Trade name, if any							
3.	(a)	Aggregate Tumover in the preceding Financial Year							
	(b)	Aggregate Tumover - April to June, 2017							

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/	In	voice de	etails	Rate	Taxable		Amou	nt		Place of	
UIN	No.	Date	Value		value	Integrated	Central	State /	Cess	Supply	
						Tax	Tax	UT Tax		(Name of	
										State/UT)	
1	2	3	4	5	6	7	8	9	10	11	
4A. Su	pplies	other th	nan those	(i) at	tracting re	verse charge	and (ii) su	ipplies ma	de throu	gh e-	
commerc	e oper	ator									
4B. Sup	plies a	ittractin	g tax on	reverse	e charge ba	nsis					
4C. Sup	pplies	made tl	rough e	-comm	erce opera	tor attracting	TCS (ope	erator wise	, rate wi	se)	
GSTIN of e-commerce operator											

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of	Invoice details			Rate	Taxable	Amount					
Supply (State/UT)	No.	Date	Value		Value	Integrated Tax	Cess				
1	2	3	4	5	6	7	8				
5A. Outward s	5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)										

5B. Supplies m	nade thr	ough e-c	ommerc	e operator	attracting	TCS (operator wise, ra	ate wise)
GSTIN of e-co	mmerce	2					
operator							

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	In	voice de	etails		g bill/ Bill xport		Integrated 7	Гах
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to	SEZ u	nit or S	EZ Deve	eloper				
6C. Deemed exports								

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable		Α	unount	
	value	Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies	;				
7A (1). Consolidated operator attracting TCS]	rate wise outwar	d supplies [in	cluding suppli	es made through e-comr	nerce
7A (2). Out of supplies mattracting TCS (operator w), value of supp	olies made th	rough e-Commerce O	perators
GSTIN of e-commerce	operator				
7B. Inter-State Supplie	s where invoice	e value is upt	o Rs 2.5 Lal	kh [Rate wise]	
7B (1). Place of Supply State)	y (Name of				
7B (2). Out of the sup	plies mentioned	in 7B (1), the	e supplies m	ade through e-Com	merce
Operators (operator wise,	rate wise)				
GSTIN of e-commerce	operator				

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated	Exempted	Non-GST
-	Supplies	(Other than Nil	supplies
		rated/non-GST supply)	
1	2	3	4
8A. Inter-State supplies to registered			
persons			
8B. Intra- State supplies to registered			
persons			
8C. Inter-State supplies to unregistered			
persons			
8D. Intra-State supplies to unregistered			
persons			

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Det	tails o	of	Revis	sed	detai	ls of	docum	ent or	Rate	Taxable		Amour	nt		Place of
or	iginal	l		details of original Debit/Credit						Value					supply
	umer			Notes or refund vouchers											
GSTIN	Inv.	Inv.	GSTIN	Inv	oice	Sh	ipping	Value			Integrated	Central	State /	Cess	
	No.	Date					bill				Tax	Tax	UT Tax		
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. D	ebit N	Votes.	/Credit]	Not	es/Re	efun	d vouch	er [orig	inal]						
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable			Amount	
	value		Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which th	ne details are	<month></month>			
being revised					
10A. Intra-State Supplies	S [including suppli	es made throug	h e-commerc	ce operator attracting T	CS] [Rate wise]
10A (1). Out of supplies me TCS (operator wise, rate w		alue of supplies	s made throug	gh e-Commerce Opera	tors attracting
GSTIN of e-commerce o	perator				
10B. Inter-State Supplie wise]	S [including suppl	gh e-comme	rce operator attracting	ΓCS] [Rate	
Place of Supply (Name	of State)				

10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators att TCS (operator wise, rate wise)							
GSTIN of e-commerce of	perator						

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance	Place of			Amo	ount							
	Received/adjusted	supply	Integrated	Central	State/UT	Cess							
1	2	3	4	5	6	7							
I Info	rmation for the cu												
11A.				d for whi	ich invoice	has not been issued (tax							
	to be added to outp												
11A (1)	11A (1). Intra-State supplies (Rate Wise)												
11A (2). Inter-State Supplies (Rate Wise)													
11B. A	Advance amount rec	eived in e	arlier tax peri	iod and a	djusted aga	inst the supplies being shown							
in this t	ax period in Table 1	Nos. 4, 5, 6	and 7										
11B (1)	. Intra-State Suppli	es (Rate Wi	se)										
11B (2)	. Inter-State Suppli	es (Rate V	Wise)										
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier													
tax periods [Furnish revised information]													
Month Amendment relating to information 11A(1) 11A(2) 11B(1) 11B(2)													

12. HSN-wise summary of outward supplies

	Sr. No.	HSN	Description	-			Total	Amount				
			(Optional if HSN is provided)		Quantity	value	Taxable Value	Integrated Central State/UT Cess Tax Tax Tax			Cess	
	1	2	3	4	5	6	7	8	9	10	11	
ŀ												

13. Documents issued during the tax period

Sr.	Nature of document	Sr.	No.	Total	Cancelled	Net issued
No.		From	То	number		
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					

6	Receipt voucher			
7	Payment Voucher			
8	Refund voucher			
9	Delivery Challan for job work			
10	Delivery Challan for supply on			
10	approval			
11	Delivery Challan in case of liquid			
	gas			
12	Delivery Challan in cases other than	-		
	by way of supply (excluding at S no.			
	9 to 11)		 	

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place	Signature
of Authorised Signatory	Name
Date Designation /Status	

Instructions -

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number

b. UIN: Unique Identity Number

c. UQC: Unit Quantity Code

d. HSN: Harmonized System of Nomenclature

e. POS: Place of Supply (Respective State)

f. B to B: From one registered person to another registered person

g. B to C: From registered person to unregistered person

- 2. The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.
- 3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
- 4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
 - (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
 - (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
 - (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
- 5. Table 4 capturing information relating to B to B supplies should:
 - (i) be captured in:
 - a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;

- b. Table 4B for supplies attracting reverse charge, rate-wise; and
- c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
- (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.
- 6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
- 7. Table 6 to capture information related to:
 - (i) Exports out of India
 - (ii) Supplies to SEZ unit/ and SEZ developer
 - (iii) Deemed Exports
- 8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
- 9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table.
- 10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.
- 11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.
- 12. Table 7 to capture information in respect of taxable supply of:
 - (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;
 - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported

- earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
- (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
- (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
- (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
- (vi) Table 7B to capture information State wise and rate wise.
- 13. Table 9 to capture information of:
 - (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
 - (ii) Information to be captured rate-wise;
 - (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,
 - (iv) Place of Supply (PoS) only if the same is different from the location of the recipient;
 - (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
 - (vi) Shipping bill to be provided only in case of exports transactions amendment.
- 14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

- 15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
- 16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.
- 17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

Form GSTR-1A

[See rule 59(4)]

Details of auto drafted supplies

(From GSTR 2, GSTR 4 or GSTR 6)

Year		
Month		

1.	GST	TIN							
2.	(a)	Legal name of the registered person							
	(b)	Trade name, if any	 						

3. Taxable outward supplies made to registered persons including supplies attracting reverse charge other than the supplies covered in Table No. 4

GSTIN/	Inv	oice d	etails	Rate	Taxable			Place of Supply				
UIN	No.	Date	Value		value	Integrated Tax	Central Tax	State / UT Tax	Cess	(Name of State/UT)		
1	2	3	4	5	6	7	8	9	10	11		
3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2)												
3B. Supplies attracting reverse charge (From table 4A of GSTR-2)												

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	In	voice de	tails		Integrated Tax					
	No.	Date	Value	Rate	Taxable value	Tax amount				
1	2	3	4	5	6	7				
4A. Supplies made to	SEZ un	it or SEZ	Developer							
4B. Deemed exports										

5. Debit notes, credit notes (including amendments thereof) issued during current period

Details of	Revised details of	Rate	Taxable	Place of	Amount of tax
original	document or details of		value	supply	
document	original Debit / Credit			(Name of	
	Note			State/UT)	

GSTIN	No.	Date	GSTIN	No.	Date	Value				Integrated	Central	State	Cess
										Tax	Tax	/UT	
												Tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signatures

Place

Name of Authorised Signatory

Date

Designation /Status

Form GSTR-2 [See rule 60(1)]

Details of inward supplies of goods or services

Year		
Month		

1.		, , ,											
2.	(a)	Legal name of the registered person	A	ute	ор	op	ula	atec	1				
	(b)	Trade name, if any	A	aite	ор	op	ula	atec	1				

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of	Inv	oice o	details	Rate	Taxable value	А	mount of	Tax		Place of supply	Whether input or	Amoun	t of ITC	availab	le
supplier	L				value					(Name of	input	Integrated	Central		Cess
	No	Date	Value			Integrated	Central	State/	CESS	State/UT)	service/	Tax	Tax	UT	
						tax	Tax	UT			Capital			Tax	
								Tax			goods (incl				
											plant and				
											machinery)/				
											Ineligible				
											for ITC				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

4. Inward supplies on which tax is to be paid on reverse charge

1.															
GSTI	Inv	oice		Rat	Taxabl	Ar	nount of	Tax		Place of	Whether	Amount	of ITC	availa	ble
N	det	ails		e	e				supply	input or					
of					value					(Name	input	Integrat	Centr	Stat	Ces
suppli	N	Dat	Valu			Integrat	Centr	Stat	CES	of	service/	ed Tax	al	e/	S
er	0	e	e			ed tax	al	e/	S	State/U	Capital		Tax	UT	
							Tax	UT		T)	goods			Tax	
								Tax			(incl.				
								1 42			plant and				
											machiner				
											y)/				
											Ineligible				
											for ITC				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		٠.													\neg
4A. I	4A. Inward supplies received from a registered supplier (attracting reverse charge)														

4B. Inw	ard s	suppli	es r	eceive	d from an	unregis	tered s	supplie	er			
4C. Imp	ort o	f serv	rice									

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN	Deta	ails of b	ill of	Rate	Taxable	Amo	unt	Whether	Amount of	fITC
of		entry			value			input /	availab	le
supplier	No.	Date	Value			Integrated	Cess		Integrated	Cess
						Tax		goods(incl.	Tax	
								plant and		
								machinery)/		
								Ineligible		
								for ITC		
1	2	3	4	5	6	7	8	9	10	11
5A. In	ports			,						
5B. R	eceive	d from	SEZ							
Dort on	da i Ni	o of DE	_12 diai	t a		Assessab	le			
Port co	ue +N	OUBE	=13 digi	ıs		Value				

6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

Deta	ails	of	Revis	ed	detai	ls of	Rate	Taxable						Whether	Amour	t of IT	C availab	le
	gina			inv	oice			value	due of supply					input or				
invoice													supply					Cess
enti	2		ocenn r	h =	h .					a		~	-	service/	Integrated	Central	State/UT	1
GSTIN	No.	Date	GSTIN	No.	Date	∨alue			Integrated	l	1	Cess		Capital	Tax	Tax	Tax	
									Tax	Tax	Tax			goods/				
														Ineligible				
	<u> </u>	_		<u> </u>	_			_	4.0			-		for ITC)			- 10	-
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											from SE	EZ []	Inform	ation fur	nished in	Table	3 and 4	of
earlie	er re	eturr	ıs]- If o	leta	ails f	urnis	hed e	earlier v	vere inco	rrect								
6B. S	Supp	plies	by wa	y c	f im	port (of go	ods or	goods re	ceived	from S	EZ [Inform	nation fur	nished in	Table	5 of ear	lier
retur	ns]-	If de	etails fi	um	ishe	d earl	ier v	vere inc	orrect									
6C. I	Deb	it N	otes/Cr	edi	it No	tes [c	origin	nal]										

6D. I	6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]															

 $7. \ \, \text{Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received}$

	Value of sup	oplies received fron	n
Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
2	3	4	5
		Composition taxable Exempt supply person	person

8. ISD credit received

	IS	SD	ISD	Credit r	eceived		Amo	ount of el	igible ITC	
GSTIN of ISD		ıment								
	De	tails								
	No.	Date	Integrated	Central	State/	Cess	Integrated	Central	State/UT	Cess
			Tax	Tax	UT		Tax	Tax	Tax	
					Tax					
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

9. TDS and TCS Credit received

GSTIN of	Gross	Sales	Net Value		Amoun	t
Deductor / GSTIN of e- Commerce Operator	Value	Return		Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS	127-					

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross	Place of			Amo	ount					
	Advance Paid	supply (Name of	Integrated	Central	Stat	te/UT Ta	X	Ce	ess		
		State/UT)	Tax	Tax	500			•	700		
1	2	3	4	5		6			7		
(I) I	nform atio	n for the cur	rent month	ı							
	Advance a t tax liabili	mount paid fo ity)	or reverse ch	narge suppli	es in the tax	period (t	ax amou	int to be	added		
10A (1).	Intra-Sta	te supplies (R	Cate Wise)					-			
10A (2).	Inter -St	ate Supplies (Rate Wise)								
		nount on whi od [reflected i			r period but	invoice l	has been	receive	d in the		
10B (1).	Intra-Stat	e Supplies (R	ate Wise)								
10B (2).	Intra-Stat	e Supplies (R	ate Wise)								
	II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]										
Month		Amendmen	nt relating to in S. No	information (select)	n furnished	10A(1)	10A(2)	10(B1)	10B(2)		

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to		Amount	of ITC	
	or reduced from	Integrated	Central	State/UT	CESS
	output liability	Tax	Tax	Tax	
1	2	3	4	5	6
A. Information for the					
current tax period					
(a) Amount in terms of rule 37(2)	To be added				
(b) Amount in terms of rule 39(1)(j)(ii)	To be added				
(c) Amount in terms of rule 42 (1) (m)	To be added				
(d) Amount in terms of rule 43(1) (h)	To be added				
(e) Amount in terms of rule 42 (2)(a)	To be added				
(f) Amount in terms of rule 42(2)(b)	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)					

B. Amendment of information	fur	'ni	sh	ed	in	T	ab]	le i	No 11 at S. N	o A in an e	arlier returi	ı
Amendment is in respect of												
information furnished in the												
Month												
Specify the information you wish												
to amend (Drop down)												

12. Addition and reduction of amount in output tax for mismatch and other reasons

	Description	Add to or reduce from		Amour	nt	
		output liability	Integrated Tax	Central Tax	State /UT Tax	CESS
	1	2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

13. HSN summary of inward supplies

Sr. N	o. HSN	Description	UQC	Total	Total	Total		Amo	unt	
		(Optional if HSN is furnished)		Quantity	value	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Verification

I hereby	solemnly	affirm	and	declare	that the	e information	given	herein	above	is	true	and
correct to	the best of	of my k	nowl	edge an	d belief	and nothing l	as bee	n conce	ealed th	ere	from	

Place:	Signatures Name of Authorised Signatory
Date:	Designation /Status

Instructions –

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number

b. UIN: Unique Identity Number

c. UQC: Unit Quantity Code

d. HSN: Harmonized System of Nomenclature

e. POS: Place of Supply (Respective State)

f. B to B: From one registered person to another registered person

g. B to C: From registered person to unregistered person

- 2. Table 3 & 4 to capture information of:
 - (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on autopopulated details received in GSTR-2A;
 - (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
 - (iii) The recipient taxpayer has the following option to act on the auto populated information:
 - a. Accept,
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)
 - (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
 - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
 - (vi) Table 4A to be auto populated;
 - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;

- (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
- (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
- 3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
- 4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
- 5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
- 6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
- 7. Table 7 captures information on a gross value level.
- 8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
- 9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
- 10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
- 11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
- 12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
- 13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
- 14. Reporting criteria of HSN will be same as reported in GSTR-1.

FORM GSTR-2A

[See rule 60(1)]

Details of auto drafted supplies

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)

Year		
Month		

1		GSTIN											
2	2.	(a) Legal name of the registered person											
		(b)	Trade name, if any										

PART A

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of	Inv	oice de	etails	Rate	Taxable value		Amount	Place of supply (Name of		
supplier	No.	Date	Value			Integrated tax	Central Tax	State/ UT Tax	Cess	State/UT)
1	2	3	4	5	6	7	8	9	10	11

4. Inward supplies received from a registered person on which tax is to be paid on reverse charge

GSTIN	In	voice d	etails	Rate	Taxable		Amount	of tax		Place of
of					value		supply			
supplier	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	(Name of State/UT)
1	2	3	4	5	6	7	8	9	10	11

5. Debit / Credit notes (including amendments thereof) received during current tax period

Details of original	Revised details of	Rate	Taxable	Amount of tax	Place of
document	document or details of		value		supply
	original Debit / Credit				(Name of

				no	te					State/UT)			
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated	Central	State/UT	Cess	
									Tax	Tax	Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

PART B

6. ISD credit (including amendments thereof) received

GSTIN of ISD	ISD docu	ment details	ITC	amount invo	lved	
	No.	Date	Integrated Tax	Central Tax	State/	Cess
					UT Tax	
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note -eligible ITC						
ISD Credit note -ineligible ITC						

PART- C

7. TDS and TCS Credit (including amendments thereof) received

GSTIN of	Amount				Amoun	t
Deductor /	received	Sales	Net Value	Integrated	Central	State Tax /UT
GSTIN of e-	/ Gross	Return		Tax	Tax	Tax
Commerce	Value					
Operator						
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						

Form GSTR-3 [See rule 61(1)]

Monthly return

Year		
Month		

1.	GSTIN														
2.	(a)	Legal name of the registered person	Auto Populated												
	(b)	Trade name, if any	A	ut	o F	op	ula	ate	d						

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

3. T	3. Turnover								
Sr.	Type of Turnover	Amount							
No.									
1	2	3							
(i)	Taxable [other than zero rated]								
(ii)	Zero rated supply on payment of Tax								
(iii)	Zero rated supply without payment of								
(111)	Tax								
(iv)	Deemed exports								
(v)	Exempted								
(vi)	Nil Rated								
(vii)	Non-GST supply								
	Total								

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount of Tax						
		Integrated Tax	CESS					
1	2	3	4					
A. Tax	A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]							
B. Sup	plies attracting reverse charge-Tax payable	e by recipient of supp	oly					
C. Zero	rated supply made with payment of Integr	rated Tax						
	of the supplies mentioned at A, the value of attracting TCS-[Rate wise]	of supplies made tho	ugh an e-commerce					
GSTIN	GSTIN of e-commerce operator							

4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax						
		Central Tax	State /UT Tax	Cess				
1	2	3	4	5				
A. Taxa	ble supplies (other than reverse charge) [Tax Rate wise]]					
B. Supp	lies attracting reverse charge- Tax pay	able by the recip	ient of supply					
	C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise]							
GSTIN o	of e-commerce operator							

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax									
		Integrated tax	Central Tax	State/UT Tax	Cess						
1	2	3	4	5	6						
(I) I	nter-State supplies										
	A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]										
B Zero	rated supply made with payment o	of Integrated T	ax [Rate wis	e]							
					7						
C Out	of the Supplies mentioned at A, the TCS	e value of supp	olies made the	ough an e-commerc	e operator						
(II) I	ntra-state supplies			,							
A Tax	able supplies (other than reverse ch	arge) [Rate w	ise]								
1	B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS										
					·						

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of	Taxable	Amount of tax								
tax Value		Integrated Tax	Central Tax	State/UT tax	CESS					
1 2		3	4	5	6					
(I) Inter-	State inward supp	olies [Rate Wise]								
(II) Intra-S	(II) Intra-State inward supplies [Rate Wise]									

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of	Differential	Amount of tax							
tax	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS				
1	2	3	4	5	6				
(I) Inter-S	State inward supp	olies (Rate Wise)							
(II) Intra-State inward supplies (Rate Wise)									

6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD [Net of debit notes/credit notes]

Description	Taxable value	Amount of tax			Amount of ITC				
		Integrated	Central	State/	CESS	Integrated	Central	State/	CESS
		Tax	Tax	UT Tax		Tax	Tax	UT Tax	
1	2	3	4	5	6	7	8	9	10
(I) On account of su	pplies recei	ived and debi	t notes/cre	edit note	s receive	d during the	current tax	period	
(a) Inputs									
(b) Input services									
(c) Capital goods									
(II) On account of am	endments r	nade (of the	details fun	nished in	earlier t	ax periods)			
(a) Inputs									
(b) Input services									
(c) Capital goods									

7. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or	Amount			
		reduce from	Integrated	Central	State	CESS
		output	tax	tax	/UT	
		liability			tax	
	1	2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				

(b)	Tax liability on mismatched credit notes	Add		
(c)	Reclaim on rectification of mismatched	Reduce		
	invoices/Debit Notes			
(d)	Reclaim on rectification of mismatch	Reduce		
(4)	credit note	recaree		
(e)	Negative tax liability from previous tax	Reduce		
(6)	periods	reduce		
	Tax paid on advance in earlier tax periods			
(f)	and adjusted with tax on supplies made in	Reduce		
	current tax period			
(g)	Input Tax credit reversal/reclaim	Add/Reduce		

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax					
		Integrated tax	Central tax	State/UT Tax	CESS		
1	2	3	4	5	6		
8A. On outward supp	olies						
8B. On inward suppl	ies attracting reverse charge						
8C. On account of In Reversal/reclaim							
8D. On account of m reasons							

9. Credit of TDS and TCS

		Amount					
	Integrated tax	Central tax	State/ UT Tax				
1	2	3	4				
(a) TDS							
(b) TCS							

10. Interest liability (Interest as on)

On account of	Output	ITC	On	Undue	Credit of	Interest	Delay in	Total
	liability	claimed on	account	excess	interest on	liability	payment	interest
	on	mismatched	of other	claims or	rectification	carry	of tax	liability
	mismatch	invoice	ITC	excess	of	forward		
			reversal	reduction	mismatch			
				[refer sec				
				50(3)]				
1	2	3	4	5	6	7	8	9
(a) Integrated								
Tax								

(b) Central Tax				
(c) State/UT				
Tax				
(d) Cess				

11. Late Fee

On account of	Central Tax	State/UT tax
1	2	3
Late fee		

Part B

12. Tax payable and paid

Description	Tax payable	Paid in		Tax Paid			
		cash	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/UT tax		

14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Dro	p Down)					

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Late	2	8				
Interest		7				
	Cess	9				
ıgh ITC	State/UT Tax	5				
Tax paid through ITC	Central Tax	4				
	Integrated tax Central Tax	3				
Tax paid	1	2				
Description		1	(a) Integrated tax	(b) Central Tax	(c) State/UT Tax	(d) Cess

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

	Signatures of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation
V tatile	

Instructions:-

- 1. Terms Used:
 - a) GSTIN:- Goods and Services Tax Identification

Number

- b) TDS:- Tax Deducted at source c) TCS:- Tax Collected at source
- 2. GSTR 3 can be generated only when GSTR-1 and GSTR-2 of the tax period have been filed.
- 3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
- 4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
- 5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
- 6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
- 7. Table 4.1 will not include zero rated supplies made without payment of taxes.
- 8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
- 9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
- 10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
- 11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
- 12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
- 13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
- 14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

Form GSTR – 3A [See rule 68]

Reference No:	Date:
Го	
GSTIN	
Name	
Address	

Notice to return defaulter u/s 46 for not filing return

Tax Period - Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

- 2. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
- 3. Please note that no further communication will be issued for assessing the liability.
- 4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

Or

Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration

Cancellation order No. -- Date --Application Reference Number, if any - Date ---

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form GSTR-10 as required under section 45 of the Act.

- 2. It has been noticed that you have not filed the final return by the due date.
- 3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
- 4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

Signature

Name Designation

FORM GSTR-3B

[See rule 61(5)]

Year	П	T	1
Month			ľ

1.	GSTIN											
2.	Legal name of the registered person	I A	Lute	Po	pul	ate	d					

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil					
rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)	-				
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered			
Persons			
Supplies made to Composition			
Taxable Persons			
Supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other				
than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
(1)	2	3
From a supplier under composition scheme, Exempt and Nil rated		

supply	
Non GST supply	

6.1 Payment of tax

Description	Tax		Paid throu	igh ITC		Tax paid	Tax/Cess	Interest	Late
	payable	Integrated	Central	State/UT	Cess	TDS./TCS	paid in		Fee
		Tax	Tax	Tax			cash		
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes value of credit notes + value of advances received for which invoices have not been issued in the same month value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

Form GSTR-4

[See rule 62]

Quarterly return for registered person opting for composition levy

Year		
Quarter		

1.		GSTIN										
2.	(a)	Legal name of the registered person	Auto Populated									
	(b)	Trade name, if any	Auto Populated									
3.	(a)	Aggregate Turnover in the preceding Financial			Γ	Τ	Т					
		Year										
	(b)	Aggregate Turnover - April to June, 2017										

4. Inward supplies including supplies on which tax is to be paid on reverse charge $\,$

GSTIN of supplier	Inv	oice de	tails	Rate	Taxable value		Amount of Tax					
supplier	No.	Date	Value			Integrated		State/UT	CESS	(Name of State/UT)		
	_	_		_		Tax	Tax	Tax				
1	2	3	4	5	6	7	8	9	10	11		
4A. Inv charge)	vard su	pplies	eceive	l from	n a registe	ered supplie	r (other th	an supplies at	tracting r	everse		
4B. Inv	vard su	pplies	eceived	from	a registe	red supplie	r (attractin	g reverse cha	irge)			
4C. Inv	vard su	pplies r	eceived	from	an unreg	gistered sup	plier					
4D. Im	4D. Import of service											

5. Amendments to details of inward supplies furnished in returns for earlier tax periods in Table 4 [including debit notes/credit notes and their subsequent amendments]

Details of	of orig	ginal	Rev	ised	detail	s of	Rate	Taxabl		Amo	unt		Place
inv	oice			invo	oice			e value					of
													supply
GSTIN	No.	Date	GSTI	No.	Date	Value			Integrate	Central	State/UT	Cess	(Name
			N						d Tax	Tax	Tax		of
													State/
													UT)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5A. Supplies [Information furnished in Table 4 of earlier returns]-If details furnished earlier were incorrect											were		

5B. Debit Notes/Credit Notes [original)]														
5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]														

6. Tax on outward supplies made (Net of advance and goods returned)

Rate of tax	Turnover	Composition	tax amount
		Central Tax	State/UT Tax
1	2	3	4
_			

Amendments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6

Quarter	Rate		Original detai	ls	Revised details				
		Turnover	Central Tax	State/UT	Turnover	Central	State/UT		
				tax		Tax	Tax		
1	2	3	4	5	6	7	8		
				y. 1					

8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rat	te	Gross	Place of supply			Amount	
		Advance	(Name of State				
		Paid	/UT)	Integrated	Central	State/ UT Tax	Cess
		1 alu	, 0 1)	Tay	Tay		
1		2	3	4	5	6	7
(I)	Inf	ormation for	r the current qua	rter			
8A.	Adv	vance amoun	t paid for reverse	charge supplie	s in the tax p	eriod (tax amour	nt to be added to
output		liability)	1	0 11	1		
_			pplies (Rate Wise)				
8A (2)). Iı	nter-State Su	oplies (Rate Wise))			
8B. A	Adva	ance amount	on which tax was	paid in earlier	period but in	voice has been r	eceived in the
curren	it pe	riod [reflecte	ed in Table 4 abov	e]	(tax amount	to be reduced fr	om output tax
liabilit		-		•			
8B (1)). In	tra-State Sup	plies (Rate Wise)				
		•					
8B (2)). In	tra-State Sup	plies (Rate Wise)				
II An	nenc	lments of inf	formation furnisl	hed in Table	No. 8 (I) for	an earlier quar	ter
Year		Quarter	Amendment rela furnished in S. N	t relating to information 8A(1) 8A(2) 8B(1) 8B(S. No.(select)			
		'					

9. TDS Credit received

GSTIN of Deductor	Gross Value		Amount
		Central Tax	State/UT Tax
1	2	3	4

10. Tax payable and paid

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated		
Tax		
(b) Central		
Tax		
(c) State/UT		
Tax		
(d) Cess		

11. Interest, Late Fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(b) State/UT tax		

12. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details	(Drop Do	own)				

13. Debit entries in cash ledger for tax /interest payment

[to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4

(a) Integrated	
tax	
(b) Central Tax	
(c) State/UT	
Tax	
(d) Cess	

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name of Authorised Signatory

Place

Date

Designation /Status

Instructions:-

- 1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) TDS: Tax Deducted at Source
- 2. The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.
- 3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year and should be autopopulated in subsequent years.
- 4. Table 4 to capture information related to inward supplies, rate-wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of service;
 - (v) Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (vi) Place of Supply (PoS) only if the same is different from the location of the recipient.
- 5. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table,
- 6. Table 6 to capture details of outward supplies including advance and net of goods returned during the current tax period.
- 7. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.

- 8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.
- 9. TDS credit would be auto-populated in a Table 9.

Form GSTR-4A

[See rules 59(3) & 66(2)]

Auto-drafted details for registered person opting for composition levy

(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)

Yea	ır													
Qua	uter													
				_							_	_	_	 _
1.	GST	TIN												
2.	(a)	Legal name of the registered person	А	uto	Po	pu	late	d						
	(b)	Trade name, if any	А	uto	Po	pu	late	d						

${\bf 3. Inward \, supplies \, received \, from \, registered \, person \, including \, supplies \, attracting \, reverse \, charge}$

GSTIN of supplier		oice de	tails	Rate	Taxable value		Amoun	t of tax		Place of supply (Name of
	No.	Date	Value			Integrated	Central	State/UT	Cess	State/UT)
						Tax	Tax	Tax		
1	2	3	4	5	6	7	8	9	10	11
3A. I			es rece	ived f	rom a re	egistered su	pplier (oth	er than supp	olies attr	acting
3B. I	nward	suppli	es rece	ived f	rom a re	gistered su	pplier (att	racting reve	rse char	ge)

4. Debit notes/credit notes (including amendments thereof) received during current period

Details o	_	-	Revi	sed o	letail	ls of	Rate	Taxable	A	Amount	of tax		Place of
docu	ment	t	docur	nent	or de	etails		value					supply
			of or	igina	al De	bit /							(Name of
				_	Not								State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated	Central	State/UT	Cess	
									Tax	Tax	Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

5. TDS Credit received

GSTIN of deductor	Gross value	Amo	unt of tax
		Central Tax	State/UT Tax
1	2	3	4

- 1		
- 1		
- 1		

Form GSTR-5

[See rule 63]

Return for Non-resident taxable person

Year		
Month		

1.	GST	TIN											
2.	(a)	Legal name of the registered person	А	ut	o I	0]	pul	ate	ed				
	(b)	Trade name, if any	А	ut	o I	0]	oul	ate	ed				
	(c)	Validity period of registration	А	ut	o I	0]	pul	ate	ed				

3. Inputs/Capital goods received from Overseas (Import of goods

(Amount in Rs. for all Tables)

Details	of bill o	of entry	Rate	Taxable	Amount		Amount o availat	
No.	Date	Value		value	Integrated Tax	Cess	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

4. Amendment in the details furnished in any earlier return

Oı	riginal		Revised details									tial
d	etails	y									ITC (+/	
B	ill of	Bil	ll of en	try	Rate	Taxable	Amour	nt	Amount of	fITC		
	entry					value			availab	le		
No	Date	No	Date	Value			Integrated	Cess	Integrated	Cess	Integrated	Cess
							Tax		Tax		tax	
1	2	3	4	5	6	7	8	9	10	11	12	13

5. Taxable outward supplies made to registered persons (including UIN holders)

GSTIN/	In	voice d	etails	Rate	Taxable		Amount	;		Place of
UIN	No.	Date	Value		value	Integrated	Central	State	Cess	Supply
						Tax	Tax	/		(Name of
								UT		State/UT)

								Tax		
1	2	3	4	5	6	7	8	9	10	11

6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh

Place of Supply	I	nvoice d	etails	Rate	Taxable Value	Amou	int
(State/UT)	No.	Date	Value		7 4144	Integrated Tax	Cess
1	2	3	4	5	6	7	8

7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6

Rate of tax	Total Taxable		At	nount	
	value	Integrated	Central	State /UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State su	pply (Consolida	ted, rate wise)			
7B. Inter-State Su	pplies where th	ne value of invo	oice is upto R	ks 2.5 Lakh [Rat	te wise]
Place of Supp	ly (Name of				
State)				-	

8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]

Details	of orig	ginal	Re	vised	details	of	Rate	Taxable		Amou	nt		Place of
docı	ımeni	t		document or				Value					supply
				of origi								17	
			Del	oit/Cr	edit No	otes							
GSTIN	No.	Date	GSTI	No.	Date	Value			Integrated	Central	State /	Cess	
			N						Tax	Tax	UT Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If	the in	voice	details	furnis	hed ea	rlier we	re in	correct					
8B. Del	bit No	tes/C	redit No	otes [c	origina	l)]							
8C. Del	bit No	otes/C	redit No	otes [a	mendr	nent of	debit	notes/c	redit notes	furnish	ed in ea	rlier	ax
periods]													

9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table $7\,$

Rate of tax	Total		Amo	unt	
	taxable	Integrated Tax	Central	State / UT	Cess
	value		Tax	Tax	
1	2	3	4	5	6
Tax period for w	hich the det	ails are being			
revised					
9A. Intra-State Su	ipplies [Rate	wise]			
9B. Inter-State St	upplies [Rate	e wise]			
Place of Supply	(Name of S	tate)			

10. Total tax liability

	Taxable	Amount of tax						
Rate of Tax	value	Integrated	Central	State/UT	CESS			
		Tax	Tax	Tax	CLSS			
1	2	3	4	5	6			
10A. On acc	count of outw	ard supply						
10B. On acc	10B. On account of diffe		being ne	gative in T	able 4			

11. Tax payable and paid

Description	Tax payable	Paid in cash	Paid thro	ough ITC	Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT					
Tax					
(d) Cess					

12. Interest, late fee and any other amount payable and paid

Description	Amount payable	Amount paid
1	2	3
I Interest on accou	ınt of	
(a) Integrated		
tax		
(b) Central Tax		
(c) State/UT		
Tax		
(d) Cess		
II Late fee on acco	ount of	_
(a) Central tax		

(b)	State / UT	
tax		

13. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT						
Tax						
(d) Cess						
Bank Account Detail	ls (Drop	Down)				_

14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in	Tax paid thro	ugh ITC	Interest	Late fee
	cash	Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated					
tax					
(b) Central Tax					
(c) State/UT					
Tax					
(d) Cess					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

	Signatures of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation /Status

Instructions:-

- Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
- 2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
- 3. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
- 4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
- 5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
- 6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
- 7. Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:
 - For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
 - For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
 - iii. For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.
- 8. Table 8 consists of amendments in respect of
 - i. B2B outward supplies declared in the previous tax period;
 - "B2C inter-State invoices where invoice value is more than 2.5 lakhs" reported in the previous tax period; and

- iii. Original Debit and credit note details and its amendments.
- 9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.
- 10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.

On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.

Form GSTR-5A [See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

- 1. GSTIN of the supplier-
- 2. (a) Legal name of the registered person -
 - (b) Trade name, if any -
- 3. Name of the Authorised representative in India filing the return –
- 4. Period: Month Year -
- 5. Taxable outward supplies made to consumers in India

(Amount in Rupees)

Place of supply	Rate of tax	Taxable value	Integrated tax	Cess
(State/UT)				
1	2	3	4	5

5A. Amendments to taxable outward supplies to non-taxable persons in India

(Amount in Rupees)

Month	Place of supply	Rate of tax	Taxable value	Integrated tax	Cess
	(State/UT)				
1	2	3	4	5	6

6. Calculation of interest, penalty or any other amount

Sr. No.	Description	Amount	of tax due
		Integrated tax	CESS
1	2	3	4
1.	Interest		
2.	Others (Please specify)		
	Total		

7. Tax, interest, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable		Debit	Am	ount paid
		Integrated	CESS	entry no.	Integrated	CESS
		tax			tax	
1	2	3	4	5	6	7
1.	Tax Liability					
	(based on Table					
	5 & 5A)					
2.	Interest (based on					
	Table 6)					
3.	Others (Please					
	Specify)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place Name of Authorised Signatory
Date Designation /Status

Form GSTR-6

[See rule 65]

Return for input service distributor

Year		
Month		

1.	1. GSTIN										
2. (a) Legal name of the registered person											
	(b)	Trade name, if any									\neg

3. Input tax credit received for distribution

GSTIN of supplier		oice deta	nils	Rate	Taxable value	Amount of Tax					
supplier	No	Date	Value			Integrated Central State / UT CES tax Tax					
1	2	3	4	5	6	7	8	9	10		

(Amount in Rs. for all Tables)

4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated	Central	State / UT	CESS
	tax	Tax	Tax	
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

5. Distribution of input tax credit reported in Table 4

GSTIN of recipient/State, if	ISD	invoice	Distribution of ITC by ISD							
recipient is unregistered	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS				
1	2	3	4	5	6	7				
5A. Distribution of the an	5A. Distribution of the amount of eligible ITC									
5B. Distribution of the amount of ineligible ITC										

ĺ				

6. Amendments in information furnished in earlier returns in Table No. 3

Origina	al det	ails						Revi	sed details							
GSTIN	No.	Date	GSTIN				Rate	Taxable	Amount of Tax							
of			of	Invoice/debit				value								
supplier		suppli														
					detai											
				No	Date	Value			Integrated	Central	State /	CESS				
									tax	Tax	UT					
											Tax					
1	2	3	4	5	6	7	8	9	10	11	12	13				
6A. In	form	ation	furnishe	d in	Table	3 in an	earl	ier perio	d was incom	ect						
6B. De	bit 1	Jotes	/Credit 1	Votes	recei	ved [O	igina	nl]								
6C. De	bit N	lotes	/Credit 1	Votes	[Am	endmen	ts]									

7. Input tax credit mis-matches and reclaims to be distributed in the tax period

Description	Integrated	Central	State/	Cess
	tax	Tax	UT Tax	
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of	ISD	credit	ISD	invoice	Input tax distribution by ISD					
recipient	1	10.								
	No.	Date	No.	Date	Integrated	Central	State	CESS		
				177500754	Tax	Tax	Tax			
1	2	3	4	5	6	7	8	9		
8A. Distribution	of the	amount o	f eligible 1	TC						
8B. Distribution	of the a	ımount o	f ineligible	e ITC						

9. Redistribution of ITC distributed to a wrong recipient (plus / minus)

Oı	riginal input ta distributio		Re-distribution of input tax credit to the correct recipient							
GSTIN	ISD invoice	ISD credit	GSTIN	ISD	Input tax credit redistributed					
of	detail	note	of new	invoice						

original	No.	Date	No	Date	recipient	No.	Date	Integrated	Central	State	CESS
recipient								Tax	Tax	Tax	
1	2	3	4	5	6	7	8	9	10	11	12
9A. Dis	tributi	on of the	amou	ınt of el	igible ITC						
9B. Dist	ributi	on of the	amou	ınt of in	eligible						
ITC											

10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.									
1	2	3	4									
(a) Central Tax												
(b) State/UT Tax	***											
Bank Account Details (Drop Down)												

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place Name of Authorised Signatory

Date Designation /Status

Instructions:-

- 1. Terms Used :a. GSTIN :- Goods and Services Tax Identification
 - Number
 - b. ISD:- Input Service Distributor
 - c. ITC: Input tax Credit.
- 2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
- 3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- 4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- 5. ISD will have late fee and any other liability only.
- 6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- 7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
- 8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
- 9. Table 7 in respect of mismatch liability will be populated by the system.
- 10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

Form GSTR-6A

[See Rule 59(3) & 65]

Details of supplies auto-drafted form

(Auto-drafted from GSTR-1)

Year		
Month		

1.	GST	TIN								
2.	(a)	Legal name of the registered person								
	(b)	Trade name, if any								

3. Input tax credit received for distribution

(Amount in Rs. for all Tables)

GSTIN of	Invo	oice de	tails	Rate	Taxable value		Amount	of Tax				
supplier	No	Date	Value			Integrated Central Tax State / UT Cess						
						tax		Tax				
1	2	3	4	5	6	7	8	9	10			

4. Debit / Credit notes (including amendments thereof) received during current tax period

Details	of ori	ginal	Revised details of document or details of Debit / Credit Note									Note	
doc	cumen												
GSTIN of	No.	Date	GSTIN	No.	Date	Value	Rate	Taxable	Amount of tax				
supplier			of					value	Integrated	Central	State /	Cess	
									tax	Tax	UT		
											Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	

Form GSTR-7 [See rule 66 (1)]

Return for Tax Deducted at Source

Year		
Month		

1.	GSTIN											
2.	(a) Legal name of the Deductor	Auto Populated										
	(b) Trade name, if any	Αι	ito	P	opi	ıla	ted					

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN of	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source				
deductee	William In Goddolog	Integrated	Central Tax			
		Tax		Tax		
1	2	3	4	5		

4. Amendments to details of tax deducted at source in respect of any earlier tax period

Original details			Revised details					
Month	GSTIN of deductee	Amount paid to deductee on	GSTIN of	Amount paid to deductee on	Amount of tax deducted at source			
	dedictee		deductee		Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	

5. Tax deduction at source and paid

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

6. Interest, late Fee payable and paid

	Description	Amount payable	Amount paid
--	-------------	----------------	-------------

1	2	3					
(I) Interest on account of TDS in respect of							
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(II) Late fee							
(a) Central tax							
(b) State / UT tax							

7. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry
						Nos.
1	2	3	4	5	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (I						

8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after

payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

	Signature of Authorised Signatory
Place:	Name of Authorised Signatory
Date:	Designation /Status

Instructions -

- 1. Terms used:
 - a) GSTIN: Goods and Services Tax Identification Number
 - b) TDS: Tax Deducted at Source
- 2. Table 3 to capture details of tax deducted.
- 3. Table 4 will contain amendment of information provided in earlier tax periods.
- 4. Return cannot be filed without full payment of liability.

Form GSTR 7A

[See rule 66(3)]

Tax Deduction at Source Certificate

- 1. TDS Certificate No. -
- 2. GSTIN of deductor -
- 3. Name of deductor -
- 4. GSTIN of deductee-
- 5. (a) Legal name of the deductee -
 - (b) Trade name, if any -
- 6. Tax period in which tax deducted and accounted for in GSTR-7 -
- 7. Details of supplies Amount of tax deducted –

Value on which	Amount of Tax deducted at source (Rs.)						
tax deducted	Integrated Tax	Central	State /UT				
	· 	Tax	Tax				
1	2	3	4				

Signature

Name

Designation

Office -

Form GSTR - 8 [See rule 67(1)]

Statement for tax collection at source

Year		
Month		

1.	GSTIN	
2.	(a) Legal name of the registered person	Auto Populated
	(b) Trade name, if any	Auto Populated

3. Details of supplies made through e-commerce operator

(Amount in Rs.

for all Tables)

GSTIN of the	Details of sup	pplies made w	hich attract TCS	Amount of tax collected at source					
supplier	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax			
1	2	3	4	5	6	7			
3A. Sup	plies made to re	gistered person	ns						
3B. Supp	olies made to ur	registered per	sons						

4. Amendments to details of supplies in respect of any earlier statement

Original	details		Revised details								
Month	GSTIN	GSTIN	Details of s	upplies ma	de which	Amount of tax collected at					
	of	of	a	ttract TCS			source				
	supplier	supplier	Gross value	Value of	Net	Integrated	Central	State/UT			
			of supplies	supply	amount	Tax	Tax	Tax			
			made	returned	liable for						
					TCS						
1	2	3	4	5	6	7	8	9			
4A. Supplie	s made to	registere	d persons								
4B. Supplie	s made to	unregiste	red persons								

5. Details of interest

On account of	Amount	Amount of interest						
	in	Integrated	State /UT					
	default	Tax	Tax					
1	2	3	4	5				
Late payment of TCS amount								

6. Tax payable and paid

Description	Tax payable	Amount paid
1	2	3
(a) Integrated		
Tax		
(b) Central Tax		
(c) State / UT		
Tax		

7. Interest payable and paid

Description	Amount of	Amount paid
	interest payable	
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

8. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Other	Debit Entry
					Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details	(Drop I	Down)			

9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

d.	- C	· A 1	1 1	α
Signature	\cap t	Δ 11f	DAPFIO	Signators
Digitature	$\mathbf{O}_{\mathbf{I}}$	7 X UU	HOLLSOG	Digitatory

Place: Name of Authorised Signatory

Date: Designation /Status

Instructions:-

b.

1. Terms Used :a. GSTIN :- Goods and Services Tax Identification
Number

Tax Collected at source

2. An e-commerce operator can file GSTR- 8 only when

TCS:-

- full TCS liability has been discharged.
- 3. TCS liability will be calculated on the basis of table 3 and table 4.
- 4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
- 5. Cash ledger will be debited for the refund claimed from the said ledger.
- 6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
- 7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

Form GSTR -11

[See rule 82]

Statement of inward supplies by persons having Unique Identification Number (UIN)

Year		
Month		

1	UIN								
2.	Name of the person having UIN	Auto populated							

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier	Not	voice/ e/Cred detai	lit Note	Rate	Taxable value	Amount of tax							
	No	Date	Value			Integrated Central State/ CESS tax Tax UT Tax							
1	2	3	4	5	6	7	8	9	10				
3A. Inv	oices	receiv	ed										
3B. Del	oit/Cr	edit No	te recei	ved									

4. Refund amount

Integrated tax	Central Tax	State/ UT Tax	CESS
1	2	3	4
Bank detail	s (drop down)		

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place	Signature
11000	SIMILLE

Name of Authorised Signatory

Date

Designation /Status

Instructions:-

1. Terms Used :-

a. GSTIN:- Goods and Services Tax Identification

Number

b. UIN:- Unique Identity Number

2. UIN holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer.

3. Table 3 of GSTR-11 will be populated from GSTR-1.

4. UIN holder will not be allowed to add or modify any details in GSTR-11.

6.1

6.2

6.3

7.1

7.2

Registration Number as given by Bar

Designation of the post held at the time of

Retired Government Officials

Date of Registration

Date of Retirement

Valid up to

Form GST PCT-1

[See rule 83(1)]

Application for Enrolment as Goods and Services Tax Practitioner $\underline{Part\ -A}$

		State /UT - District -	
(i)	Name of the Goods and Services Tax Practiti	oner	
	(As mentioned in PAN)		
(ii)	PAN		
(iii)	Email Address		
(iv)	Mobile Number		
Note -	Information submitted above is subject to online verifica	ution before proceeding to fill up Part-B.	
	PAR	<u>T B</u>	
1.	Enrolling Authority	Centre	
		State	
2.	State/UT		
3.	Date of application		
4	Enrolment sought as:	(1) Chartered Accountant holding COP	
		(2) Company Secretary holding COP	
		(3) Cost and Management Accountant holding COP	
		(4) Advocate	
		(5) Graduate or Postgraduate degree in Commerce	
		(6) Graduate or Postgraduate degree in Banking	
		(7) Graduate or Postgraduate degree in Business Administration	
		(8) Graduate or Postgraduate degree in Business Management	
		(9) Degree examination of any recognized Foreign University	
		(10) Retired Government Officials	
5.	Membership Number		
5.1	Membership Type (drop down will change based the institute selected)		
5.2	Date of Enrolment / Membership		
5.3	Membership Valid upto		
6	Advocates registered with Bar (Name of Bar		

Retired from Centre/ State

Scanned copy of Pension Certificate issued by AG office or any

	retirem ent	other document evidencing retirement
8.	Applicant Details	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional></optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<pre a="" filled="" from="" part=""></pre>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	Professional Address	(Any three will be mandatory)
9.1	Building No./ Flat No./ Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road / Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	
9.8	PIN Code	
10.	Qualification Details	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
	Consent I on behalf of the holder of Aadhaar number <pre-filled aadhaar="" based="" form="" in="" number="" on="" provided="" the=""> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my</pre-filled>	
	knowledge and belief and nothing has been concealed therefrom.	
	Place < DSC /E-sign of the Applicant/EVC>	
	Date	< Name of the Applicant>

Acknowledgment

Application Reference Number (ARN) -
You have filed the application successfully.
GSTIN, if available:
Legal Name:
Form No. :
Form Description:
Date of Filing:
Time of filing:
Center Jurisdiction:
State Jurisdiction:
Filed by:

Temporary reference number, (TRN) if any:

Place

It is a system generated acknowledgement and does not require any signature.

Note - The status of the application can be viewed through "Track Application Status" at dash board on the GST Portal.

Form GST PCT-02

[See rule 83(2)]

Enrolment Certificate of Goods and Services Tax Practitioner

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date		Signature of the
Enrol	ment Authority	
		Name and Designation.
		Centre / State

Form GST PCT-03

[See rule 83(4)]

Reference No.	Date
То	
Name	
Address of the Applicant	
GST practitioner enrolment No.	
Show Cause Notice for disqualification	
It has come to my notice that you are guilty of misconduct, the detail hereunder: 1. 2.	ls of which are given
You are hereby called upon to show cause as to why the certificate you should not be rejected for reasons stated above. You are reresponse within <15> days to the undersigned from the date of receipt Appear before the undersigned on (date)	equested to submit your pt of this notice.
If you fail to furnish a reply within the stipulated date or fail to app on the appointed date and time, the case will be decided ex parte records and on merits	
	Signature
	Name (Designation)

(Designation)

Form GST PCT-04

[See rule 83(4)] Reference No. Date-To Name Address Enrollment Number Order of rejection of enrolment as GST Practitioner This has reference to your reply dated ---- in response to the notice to show cause dated ----. Whereas no reply to notice to show cause has been submitted; or Whereas on the day fixed for hearing you did not appear; or
Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s). 1. The effective date of cancellation of your enrolment is <<DD/MM/YYYY >>. Signature Name

Form GST PCT-05

[See rule 83(6)]

Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

To The Authorised Officer Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

- 1. *solemnly authorise,
- 2. *withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number-------- for the purposes of Section 48 read with rule 83 to perform the following activities on behalf of ------ (Legal Name) bearing << GSTIN - >>:

Sr.	List of Activities	Check box
No.		
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	

^{2.} The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith*.

Signature of the authorised signatory

Name

Designation/Status

Date

Place

^{*}Strike out whichever is not applicable.

<u>Part -B</u>

Consent of the Goods and Services Tax Practitioner

I <<(Name of the Goods and Services Tax Practitioner>>> Enrolment Number> do hereby
solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of
(Legal name), GSTIN only in respect of the activities specified by (Legal name),
GSTIN

Signature

Name

Date Enrolment No.

1	Month	Results of Matching after filing of the Returns of September (to be filed by 20 th October)	Bill of Entry No. /Invoice/Debit	Note/Credit Note ITC/Output Liability Interest	State	Date Number Taxable Value Integrated Central / UT Cess Integrated Central State Cess
Resul	Month	Results	Bill			Date

A. Finally Accepted Input Tax Credit

Details of Invoices, Debit and Credit Notes of the month of September that have matched

夏夏 September September

Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the retum for the month of September filed by 20th October

3 3

become payable but the pairing supplier/recipient has included the details of corresponding document in his return of the month of September Details of Invoices, Debit and Credit Notes of the month of July and before but not earlier than April of the previous Financial Year which had filed by 20th October and the reclaim is being allowed alongwith refund of interest. A.3

Refund Refund Month Month

20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return Details of Invoices. Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by Mismatches/Duplicates that have led to increase of liability in the return for September filed by 20th October for month of September to be filed 20th October œ. B.1

Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return Two Months Two Months September filed by 20th October July B.2

One Month One Month August

Details of Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/43 and that have become payable in the return of September filed by 20th October

B.3

One Month-high One Month-high August August

Mismatches/Duplicates that will lead to increase of liability in the return for October to be filed by 20th November ပ

Details of Invoices, Debit and Credit Notes of the month of August that were found to have mismatched in the return of the month of August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and

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_	August	Two Months	
7	August	Two Months	
C.2	C.2 Details of Invoices, Debit and Credit Notes of the month of September that were found to be du	licate and will be become payable in the return	1
	for October to be filed by 20th November		

Details of Invoices, Debit and Credit Notes of the month of September where reversal was reclaimed in violation of Section 42/43 and that will One Month September C.3

September

One Month

One Month bigh become payable in the return of October return to be filed by 20th November Cantamba

	September One Month-nigh
7	September One Month-high
<u> </u>	Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20th December
D.1	Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the
	return for November to be filed by 20th December in case mismatch not rectified in the return for October to be filed by 20th November
_	September Nil/Two Months
7	September Nil/Two Months

Form GST PMT -01 [See rule 85(1)]

Electronic Liability Register of Registered Person (Part-I: Return related liabilities)

(To be maintained at the Common Portal

Name (Legal) –

Trade name, if any Tax Period - Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All

(Amount in Rs.)

Sr. No.

_					 _	_	_
	ted		Total	18			
(e)	nx/Integra		Others	17			
ayabl	/UT Ta	/Total)	Fee	16			
Balance (Payable)	(Central Tax/State Tax/UT Tax/Integrated	Tax/CESS/Total)	Penalty	15 16			
B	Central Tay		Interest	14			
	_		Tax	13			
state	(lr		Total	12			
itral Tax/S	ESS/Total		Others	11 12 13			
d (Cen	1 Tax/C		Fee	10			
ed / credite	/Integrated		Penalty	6			
Amount debited / credited (Central Tax/State	Tax/UT Tax/Integrated Tax/CESS/Total)		Interest Penalty Fee Others Total Tax Interest Penalty Fee Others Total	∞			
Am	Τ		Tax	7			
Type of	Transaction	[Debit (DR)		9			
Description Type of				5			
Reference Ledger	used for	discharging	liability	4			
Reference	No.			3			
Date	(dd/mm/ No.	yyyy)		2			

Note-

- All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
- Under description head liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
 - Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable) 3
 - Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017. 4

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Form GST PMT -01

[See rule 85(1)]

Electronic Liability Register of Taxable Person

(Part-II: Other than return related liabilities)

(To be maintained at the Common Portal)

Demand date -Demand ID --

GSTIN/Temporary Id –

Trade name, if any -Name (Legal)

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All Stay status – Stayed/Un-stayed

(Amount in Rs.)

Total Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total) Other Fe

(Central Tax/State Tax/UT Tax/Integrated

Tax/CESS/Total)

Balance (Payable)

Interes Penalt Ta

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Credit (CR) (Paid)] /

(RD)/ Refund Reduction

adjusted (RF)/]

mm/

applica

liability

dischargi

Debit (DR) Transaction

Type of

Descripti

Ledger

Tax

Reference

Sr No.

on

used for

Period,

(pp)

(Payable)]/

yyyy)

2

Note-

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded

accordingly.

All payments made out of cash or credit ledger against the liabilities would be recorded accordingly

Form GST PMT -01

[See rule 85(1)]

Electronic Liability Register of Taxable Person

(Part-II: Other than return related liabilities) (To be maintained at the Common Portal)

Demand ID --

Demand date -

GSTIN/Temporary Id -

Name (Legal) –

Period - From ----- To ----- (dd/mm/yyyy) Trade name, if any -

Stay status - Stayed/Un-stayed

Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All

(Amount in Rs.)

Sr No. Date Reference Tax Ledger Descripti Type of Amount debited/credited (Central Tax/State Tax/State Tax/State Tax/State Tax/CTTax/Integrated Tax/CTTax/Integrated Tax/State Tax/CTTax/Integrated Tax/CTTax/Integrated Tax/CTTax/Integrated Tax/CTTax/Integrated Tax/CTTax/State Tax/CTTax/Integrated Tax/CTTax/CTTax/Integrated Tax/CTTax/Integrated Tax/CTTax/CTTax/Integrated Tax/CTTax/CTTax/CTTax/CTTax/Integrated Tax/CTTax/CTTax/Integrated Tax/CTTax/CTTax/Integrated Tax/CTT						
No. Ledger Descripti Type of Amount debited/credited (Central Tax/State Transaction Transaction Transaction Transaction Transaction Tax/UTTax/Integrated Tax/CESS/Total) If dischargi Debit (DR) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/CESS/Total) Tax/CESS/Total) Tax/CE	-	g		20		
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No. Ledger Descripti Type of Amount debited/credited (Central Tax/State Transaction Transaction Transaction Transaction Transaction Tax/UTTax/Integrated Tax/CESS/Total) If dischargi Debit (DR) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/CESS/Total) Tax/CESS/Total) Tax/CE	yable)	71 1 ax/11 [otal]		18		
No. Ledger Descripti Type of Amount debited/credited (Central Tax/State Transaction Transaction Transaction Transaction Transaction Tax/UTTax/Integrated Tax/CESS/Total) If dischargi Debit (DR) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/CESS/Total) Tax/CESS/Total) Tax/CE	e (Pa	Lax/UESS/J		17		
No. Ledger Descripti Type of Amount debited/credited (Central Tax/State Transaction Transaction Transaction Transaction Transaction Tax/UTTax/Integrated Tax/CESS/Total) If dischargi Debit (DR) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Ta Interes Penalt Fe Other Total Ta Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/Integrated Tax/CESS/Total) Tax/UTTax/UTTax/CESS/Total) Tax/CESS/Total) Tax/CE	Balanc	1 ax/State Tax/C	Penalt y			
No. Ledger Descripti Type of Amount debited/credited (Central Tax/State No. If dischargi Descripti Transaction Tax/UTTax/Integrated Tax/CESS/Total) If dischargi Debit (DR) Tax/UTTax/Integrated Tax/CESS/Total)	1	(Central		15		
No. Period, used for on Transaction Tax/UT Tax/Integrated Tax/CESS/T 16				14		
No. Period, used for on Transaction Tax/UT Tax/Integrated Tax/CESS/T 16	/State	otal)	Total	13		
Reference Tax Ledger Descripti Type of No. Period, used for on Transaction if dischargi applica ng ble liability (Payable)] / Transaction Reduction (RD)/ Refund adjusted (RF)/]	intral Tax	CESS/I		12		
Reference Tax Ledger Descripti Type of No. Period, used for on Transaction if dischargi applica ng ble liability (Payable)] / Transaction Reduction (RD)/ Refund adjusted (RF)/]	ed (Ce	ed Lax	е не	11		
Reference Tax Ledger Descripti Type of No. Period, used for on Transaction if dischargi applica ng ble liability (Payable)] / Transaction Reduction (RD)/ Refund adjusted (RF)/]	ted/credit	t/Integrat	Penalt y	10		
Reference Tax Ledger Descripti Type of No. Period, used for on Transaction if dischargi applica ng ble liability (Payable)] / Transaction Reduction (RD)/ Refund adjusted (RF)/]	ount debi	ax/UIIa	Interes t	6		
Reference Tax Ledger Descripti No. if dischargi applica ng ble liability 3 4 5 6	Am	T	Ta x	8		
Reference Tax No. if applica ble 3 4	Type of	Transaction [Debit (DR)	(Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	7		
Reference Tax No. if applica ble 3 4	Descripti	uo		9		
Reference Tax No. if applica ble 3 4	Ledger	used 10r dischargi	ng Liability	5		
No. 3	Tax	Penod, if	applica ble	4		
Sr No. Date (dd/ mm/ yyyy) 1 2	Reference			3		
Sr No.	Date (44)	/mm/	yyyy)	2		
	Sr No.			1		

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.

All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.

- Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
- Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive. w. 4. v.
- Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
 - The closing balance in this part shall not have any effect on filing of return
- Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the 9. 7.
- Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously ∞

Form GST PMT-02 [See rule 86(1)]

Electronic Credit Ledger of Registered Person

(To be maintained at the Common Portal)

Trade name, if any -Name (Legal) –

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax /Integrated Tax/CESS /All

(Amount in Rs.)

		Total			18	
a a		CESS			11	
Balance available		Integr	ated	Tax	16	
alance		UT	Tax		15	
M		State	Tax		14	
		Central State	Tax		13	
		Total				
		CESS			11 12	
Debit		Integr	ated	Tax	10	
Credit / Debit		UT	Tax		6	
		State	Tax		8	
		Central State	Tax		7	
Transaction	Type	[Debit (DR)	/ Credit	(CR)]	9	
Description	(Source of	credit &	purpose of	utilisation)	5	
	Perio d,	if any			4	
Refere	nce	No.			3	
Date Refere Tax	m/pp)	/m	yyyy)		2	
4						

Sr. No.

Balance of Provisional credit

Sr.	Tax period		Amo	ount of provi	Amount of provisional credit balance	balance	
No.		Central	State	UT Tax	Integrated	Cess	Total
		Tax	Tax		Tax		
1	2	3	4	5	9	7	8

Mismatch credit (other than reversed)

. [Amo	Į≣∏	Amount of mismatch credit	redit	,	
ral State	ral State			UT Tax	Integrated	Cess	Total
lax lax	\dagger	Lax			1 ax		
2 3 4	3 4	4		5	9	7	8

Note-

- 1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
 - Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection ci

[See rules 86(4) & 87(11))] Form GST PMT -03

Order for re-credit of the amount to cash or credit ledger on rejection of refund claim

Date –

Reference No.

GSTIN -

Name (Legal) –

Trade name, if any

Address -

Period / Tax Period to which the credit relates, if any – . 6.

Ledger from which debit entry was made for claiming re-

Debit entry no. and date -

Application reference no. and date -

No. and date of order vide which refund was rejected

10. Amount of credit -

Act			Amount of ca	edit (Rs.)		
(Central	Tax	Interest	Penalty Fee	Fee	Other	Total
Tax/State						
Tax/UT						
Tax						
Integrated						
Tax/						
CESS)						
2	3	4	5	9	7	8

From To	cash / credit ledger
	- punge

Signature Name Designation of the officer

Note-

territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union Tax(Compensation to States)

Form GST PMT -04

[See rules 85(7), 86(6) & 87(12)]

Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register

1.	GSTIN						
2.	Name (Legal)						
3.	Trade name, if any						
4.	Ledger / Register in which discrepancy noticed	Credit le register	edger Cash	ledger Liability			
5.	Details of the discrepancy						
	Date	Type of tax	Type of discrepancy	Amount involved			
		Central Tax					
		State Tax					
		UT Tax					
		Integrated Tax					
		Cess					
6.	Reasons, if any						
7.	Verification						
	I hereby solemnly affirm	and declare that the information given herein above is true and					
	correct to the best of my k	· ·					
				Signature			
	Place		Name of Authorized	•			
	Date		Designation /Status				

Note -

'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States)

Form GST PMT -05 [See rule 87(1)]

Electronic Cash Ledger

(To be maintained at the Common Portal)

GSTIN/Temporary Id -

Name (Legal) –

Period - From ----- To ----- (dd/mm/yyyy) Trade name, if any

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS/All (Amount in Rs.)

other Tota s 1	
	_
ax/Integ	
nnce X/UT T S/Total Fe e e	
Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total) a Interes Penalt Fe Other Tot t y e s 1 15 16 17 18 19 20	
Interes t	
(Ce x x x 15 15	
(State ttal) Tota 1 14	
Other Tota Tax Sate (CESS/Total) (COESS/Total) (COESS/Tota	
ed (Ce cd Tax/	
Antegrate Penalt y 11	
Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total) Tax Interes Penalt Fe Other Tota Tax I y e s 1 14 9 10 11 12 13 14	
Amo Ta x	
Type of Transactio n [Debit (DR) / Credit (CR)]	
escriptio 7	
Tax D Period, if n applicabl e	
Date of Time Reportin Referenc Tax deposit of g date e No. Period, ii (Debit deposi (by bank) e e / yyyy) 4 5 6	
Reportin g date (by bank)	
Time of deposi t	
Date of deposit // Debit (dd/mm // yyyy)	
. % S.	

Note -

- 1. Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS
- 2. Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.

- 3. GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head "description".
- 4. Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head "description".
- 5. Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- 6. Date and time of deposit is the date and time of generation of CIN as reported by bank.
- 7. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States)

Form GST PMT -06 [See rule 87(2)] Challan for deposit of goods and services tax

CPIN	< Auto Generated after submission	Date < <current date="">></current>	Challan Expiry Date
	of information>>		

GSTIN	<< Filled in/Auto
	populated>>
Name	< <auto populated="">></auto>
(Legal)	
Address	< <auto populated="">></auto>

Email address	< <auto populated="">></auto>
Mobile No.	< <auto populated="">></auto>

Details of Deposit (All Amount in Rs.)								
Government	Major			l	Minor Head			
	Head	Tax	Interest	Penalty	Fee	Others	Total	
Government of India	Central Tax () Integrated Tax ()							
	CESS ()							
	Sub-Total							
State (Name)	State Tax							

Date

ge .			- 10	-			4
	()						
UT (Name)	UT Tax						
	()						
Total Challan A	amount		į.		-		
Total Amount i	n words						
Mode o	f Payment (relevant part w	vill bec	come active	when	the particular r	node	is selected)
☐ e-Payment		1	☐ Over the	Coun	ter (OTC)		
(This will include	Decide No. 2000 Contra	AU		1	1		
such as CC/DC and net banking. Taxpayer will choose one of this)		- 1	Bank (Where cash or instrument is				
			proposed to be deposited) Details of Instrument				
	1						
□ NEFT/RTGS		□ Casn		☐ Cheque		Demand Draft	
				1			
Remitting bank				aam			
Beneficiary nar		GST					
Beneficiary Ac		<cpin></cpin>					
Name of benefi		Reserve Bank f India					
Beneficiary Bar	de (IFSC)	IFSC	of RBI				
Amount							
Note: Charges	to be separately paid by t	he per	son making	рауте	ent.		
Particulars of d	epositor						
Name							
Designation/St	atus (Manager, partner etc	2.)					
Signature							

	Doid Challan Information
	ratu Cilahali hilolililatioli
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD	
deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

Form GST PMT -07 [See rule 87(8)]

Application for intimating discrepancy relating to payment

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking	CC/DC	□ NEFT/R		
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date		Bank/branch drawn	on which
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
12.	Payment detail	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
13.	Verification (by authorized sign	atory)				

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.
Signature Name of Authorized Signatory
Date Designation /Status

Note-

CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but

The application may be filed if CIN is not conveyed within 24 hours of debit.

Common Portal shall forward the complaint to the Bank concerned and intimate the aggreed person.

'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States)

FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

Select: Registered / Casual / Unregistered / Non-resident taxable person

- 1. GSTIN/Temporary ID:
- Legal Name:
- 3. Trade Name, if any:
- 4. Address:

5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>

6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State Tax						
UT Tax						
Integrated Tax						
Cess						
Total			•			

- 7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of goods / services- With payment of Tax
 - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - d. On account of assessment/provisional assessment/ appeal/ any other order
 - i. Select the type of Order:

Assessment/ Provisional Assessment/ Appeal/ Others

- ii. Mention the following details:
 - 1. Order No.
 - 2. Order Date <calendar>
 - 3. Order Issuing Authority
 - 4. Payment Reference No. (of the amount to be claimed as refund)

(If Order is issued within the system, then 2, 3, 4 will be auto populated)

- e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
- f. On account of supplies made to SEZ unit/ SEZ Developer or recipient of Deemed Exports
 - i. Select the type of supplier/recipient:

- 1. Supplier to SEZ Unit
- 2. Supplier to SEZ Developer
- Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
- h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- i. Excess payment of tax, if any
- j. Any other (specify)
- 8. Details of Bank Account (to be auto populated from RC in case of registered taxpayer)
 - a. Bank Account Number
 - b. Name of the Bank
 - c. Bank Account Type
 - d. Name of account holder :
 - e. Address of Bank Branch :
 - f. IFSC :
 - g. MICR :
 - 9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes \(\square\) No \(\square\)

DECLARATION (u/s 54(3)(ii))

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name -

Designation / Status

DECLARATION (u/s 54(3)(ii))

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name -

Designation / Status

Designation/Status

DECLARATION (See rule 89)

I hereby declare that the Special Economic Zone unit /the Special

	Economic Zone developer has not availed of the input tax credit of the tax paid					
	by the applicant, covered under this refund	d claim.				
	Signature					
	Name –					
	Designation / Status					
	Designation / Status					
	SELF- DEC	CLARATION				
	I/We (Applicant solemnly affirm and certify that in respect respect to the tax, interest, or any other claimed in the refund application, the in been passed on to any other person.	er amount for the period fromto,				
	(This Declaration is not required to be furefund under rule 96 of the CGST Rules)	mished by applicants, who are claiming				
10	. Verification					
	I/We <taxpayer name=""> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</taxpayer>					
	We declare that no refund on this account	has been received by us earlier.				
	Place	Signature of Authorised Signatory				
	Date	(Name)				

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 89

Statement 1:

(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return)

Annexure-1

Statement containing the number and date of invoices under $89\,(2)\,(h)$ of CGST Rules,

For Inward Supplies:

As per GSTR- 2 (Table 4):

ax Period:

	_		
1/22/23	Cess	23	
	State Tax/ UT Tax	22	
Col. 20/21/22/23	Central Tax	21	
သိ	Integrated Central State Tax Tax Tax Tax	20	
Col.		19	
Col. Col. Col.		18	
Col.	ì	17	
SS	Amt.	16	
CESS	Rate (NA)	10 11 12 13 14 15 16 17 18 19	
State Tax/ UT Tax	Amt.	14	
	Rate (%)	13	
Central Tax	Rate (%)	12	
	Rate (%)	11	
Integrated Tax	Amt.	10	
	Rate (%)	6	
State (in case of	supplier) Rate Amt.	8	
		24B	
	υός	24A 24B	
20	Taxable UQC QTY	7	
detail		9	
Invoice details	Goods/ Date Value Services HSN (G/S)	5	
	Value	4	
	Date	3	
	ν°	2	
GSTIN/ Name of	supplier	1	

Col. 17: POS (only if different from the location of recipient)

Col. 20/21/22/23: Amount of ITC available

Col. 18: Indicate if supply attracts reverse charge (Yes/No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

For Outward Supplies:

As per GSTR- 1 (Table 5):

Tax Period:

	22		
	21		
ol. 20C			
	Col. 16 Col. 17 Col. 18 Col. 19 Col. 20 Col. 21 Col. 22	19	
	. 18 	8	
	17 Col	1	
	Col. 1	17	
	Col. 16	16	
SS	Amt	15	
Cess	Rate C Amt (NA)	14	
Central Tax State Tax/ UT Tax	Amt	9 10 11 12 13 14 15 16 17 18 19 20 21	
State 7	Amt Rate Amt Rate (%)	12	
ıl Tax	Amt	11	
Centra	Rate (%)	10	
	Amt	6	
Integrated Tax	Rate (%)	8	
	QTY	23B	
	uqc qty	23A 23B	
	Taxable Value	7	
details	NSH	9	
Invoice details	Goods/ services (G/S)	5	
	No. Date Value	4	
	Date	3	
	No.	2	
	1		

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes $\ensuremath{\mathrm{No}}$

Col. 22: GSTIN of e-commerce operator (if applicable)

Signature of Authorised Signatory

Place

Date

Designation/ Status

(Name)

Statement 2:

Statement in case of Application under rule 89 sub rule 2 (b) and (c):

Exports with payment of Tax:

	4)		
BRC/ FIRC	Date	15F	
[8]	No.	15E	
EGM Details	Date	15C 15D 15E	
EG	Ref No.	15C	
Whether tax on this invoice is paid on provisional basis (Yes /No)		14	
d Tax	Amt.	13	
Integrated Tax	Rate (%)	12	
Tax payment option	With Without Integrated Tax Tax	11	
	With Integrated Tax	10	
Bill of	No. Date	6	
ng bill/1 export	No.	8	
Shipping bill/ Bill of export	Port Code	7	
	UQC QTY Taxable value	9	
	QTY	15B	
	υQC	15A	
v	HSN	5	
Invoice	Goods/ Services (G/S)	4	
	Value	3	
	No. Date	2	
	No.	1	

(* Shipping Bill and EGM are mandatory; - in case of goods;

BRC/ FIRC details are mandatory—in case of Services)

Place

Date

(Name)

Signature of Authorised Signatory

Designation/ Status

Exports without payment of Tax: Statement 3:

Tax Period:

BRC/	Date	15F	
BR	No.	15E	
M	Date	15C 15D 15E	
EGM Details	Ref No.	15C	
Whether tax on this invoice is paid on provisional basis (Yes/No)		14	
	Amt.	13	
Integrated Tax	Rate (%)	12	
Tax payment option	Without Integrated Tax	11	
Tax paym	With Integrated Tax	10	
Bill of	Date	6	
Shipping bill/Bill of export	No.	8	
Shippi	Port Code	7	
	Taxable value	9	
	uqc qty	15B	
	uqc	15A	
9	HSN	5	
Invoice	Value Services (G/S)	4	
		3	
	Date	2	
	No.	1	

(* Shipping Bill and $\mathrm{EGM}-\mathrm{in}$ case of goods are mandatory;

BRC/ FIRC details are mandatory- in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Statement 4:

Statement in case of Application under rule 89 sub rule 2 (d) and (e):

Refund by the supplier of SEZ/ Developer:

GSTR- 1 Table 5

Tax Period:

			_
nent ails	Date	23F 23G	
Payment Details	Ref No.	23F	
Date of Payment Receipt Details		23E	
H	No. Date	23D	
ARE	No.	11 12 13 14 15 16 17 18 19 20 21 22 23C 23D	
Col. 22		22	
Col. Col. Col. Col. Col. Col. Col. Col. Col. 16 17 18 19 20 21 22		21	
Col. 20		20	
Col. 19		19	
Col. 18		18	
Col. 17		17	
Col. 16		16	
Cess	Amt	15	
บั	Rate (NA)	14	
State Tax/ UT Tax	Rate Amt Rate Amt Rate Amt (%)	13	
	Rate (%)	12	
Integrated Central Tax Tax	e Amt	11	
d Ce	nt Rat	10	
egrate Tax	te 6)	6	
Int	.Y Ra	B 8	_
	[]	23A 23B	_
	e UC	23	L
sli	Taxable UQC QTY Rate Amt R	7	
Invoice details	HSN	9	
Invoic	Goods/ services (G/S)	5	
	No. Date Value services HSN (G/S)	4	
	Date	3	
		2	
NILL	NIO	1	

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory; In case of Services: Particulars of Payment Received is mandatory)

GSTR 5- Table 6

ent ils	Date	21G	
Payment Details	Ref No. Date	21F 21G	
Payment Date of Details	Date of Receipt		
	Date	21D	
ARE	No.	10 11 12 13 14 15 16 17 18 19 20 21C 21D 21E	
Jol.	20	20	
Col. C	19	19	
301.0	18	18	
Col. C	17	17	
Col. Col. Col. Col. Col.	16 17 18 19 20	16	
	Amt.	15	
Cess		14	
'ax/	\mt.	13	
State Tax/ UT Tax	Amt. Rate Amt. (NA)	12	
Tax	rmt.	11	
Central Tax	Annt. (%)	10	
ated x	Amt.	6	
Integrated Tax	Rate (%)	8	
	Taxable Value	7	
	YTY	21B	
	UQC (6 21A 21B	
	NSH	9	
Invoice details	Date Value Services HSN UQC QTY Value (G/S)	5	
Invoic	Value	4	
	Date	3	
	No.	2	
Col.	-	1	

Tax Period:

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes/No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

Place

Date

Designation/ Status

Signature of Authorised Signatory

Statement 5:

Statement in case of Application under rule 89 sub rule 2 (g):

Refund by the EOU/ Recipient of Deemed Exports:

Tax Period:

			_	
Date of Receipt		24E		
(*)	Date	24D		
ARE	Cess No.	24C 24D		
	Cess	23		
22/23	State Tax/ UT Tax	22 23		
Col. 20/21/22/23	Central Tax	21		
	State Integrated Central Fax/ Tax Fax UT Tax Fax	20		
Col.	1	19		
Col. Col. Col.	2	18		
Col.		17		
SS	Amt.	16		
CESS	Rate (NA)	15		
State Tax/ UT Tax	Amt	14		
Tax	Rate (%)	13		
Central	(%) Amt. (%) Amt. (%) Amt. (NA) Amt.	9 10 11 12 13 14 15 16 17 18 19		
C. C.	Rate (%)	11		
rated	Amt.	10		
Integrated Tax	Rate (%)	6		
State (in case of		8		
	ζŢΥ	24B		
	UQC	24A 24B		
	Taxable ₁ value	7		
stails	NSF	9		
Invoice details	Value Services HSN Taxable UQCQTY (G/S)	5		
П	Value	4		
	Date	3		
	°Z	2		
GSTIN/ Name of		1		

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes/No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place

Date

(Name)

Signature of Authorised Signatory

Designation/ Status

15

Statement 6:

Statement in case of Application filed under rule 89(2)(i)

[Refund u/s 77(1) & 77(2) -Tax wrongfully collected and paid

Order Details (issued in pursuance of Section 77 (1) and (2):

Transaction which were held inter State / intra-State supply subsequently from the location (only if different Place of Supply of recipient) Amt Cess 14 State Tax Amt 13 Central Tax Amt 12 Integrated Amt 11 GSTIN/ UIN Details of invoice covering transaction considered as intra -State / inter-State transaction earlier from the location (only if different Place of Supply of recipient) 10 Amt Cess 6 State Tax Amt 00 Central TaxAmt Integrated Amt Tax 9 Taxable Value Invoice details No. Date Value 4 3 7 (in case B2C) Name

Statement 7: Statement in case of application filed under rule 89(2)(k)

Refund on account excess payment of tax

egister	Cess	8	
Liability R	State Tax	7	
available in	Central Tax	9	
Excess amount available in Liability Register	Integrated Tax	5	
of Date of	retum	4	
Reference no. of		3	
Tax period		2	
Sr. No.		1	

Annexure-2 [See rule 89 (2) (m)]

Certificate

--->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns >> ------ (in words) claimed by M/s ----- for the tax period < -This is to certify that in respect of the refund amounting to INR << particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

FORM-GST-RFD-02

[See rules 90(2) & 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against < Application Reference Number>							
Acknowledgement Number :							
Date of Acknowledgement							
GSTIN/ UIN/ Tempora	ry ID, if	applicable	:				
Applicant's Name			:				
Form No.			:				
Form Description			:				
Jurisdiction (tick appro-	priate)		:				
Centre St	ate/	Unio	n Territory:				
Filed by		:					
		Refund App	plication Detail	s			
Tax Period							
Date and Time of Filing							
Reason for Refund							
Amount of Refund Claimed:							
Central Tax	Tax	Interest	Penalty	Fees	Others	Total	
State Tax							
UT Tax							
Integrated Tax							
Cess							
Total							
1000							

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

[See rule 90(3)]

	Deficiency Memo	
Referen	ce No. :	Date:
<dd m<="" td=""><td>M/YYYY></td><td></td></dd>	M/YYYY>	
To		
	(GSTIN/ UIN/ Temporary ID)	
	(Name)	
	(Address)	
Subject:	: Refund Application Reference No. (ARN)Dated<	DD/MM/YYYY>
Sir/Mad	dam,	
This has	s reference to your above mentioned application filed under section	n 54 of the Act. Upon
scrutiny	of your application, certain deficiencies have been noticed below:	
Sr No	Description(select the reason from the drop down of the Refund application)
1.	<multi option="" select=""></multi>	
2.		
	Other <text box=""> { any other reason other than the reason select from the</text>	
You are	e advised to file a fresh refund application after rectification of above d	eficiencies
Date:	Signa	ature (DSC):
Place:	Name	e of Proper Officer:
	Desig	gnation:
	Offic	e Address:

[See rule 91(2)]

			Lsee	ruie 91(2)	//		
Sanct	ion Or	der No:				Date:	
<dd <="" td=""><td>MM/\</td><td>YYYY></td><td></td><td></td><td></td><td></td><td></td></dd>	MM/\	YYYY>					
To							
		(GSTIN)					
		(Name)					
		(Address)					
			Provision	al Refund	Order		
Refur	ıd Apr	olication Reference No. (A	ARN)	Date	d<	/MM/YYYY>	
		gement NoDa					
				. 22/11/11/			
	ladam,						
		nce to your above mentio	ned applic	ation for r	efund, the follo	wing amount is	sanctioned to
you o	n a pro	ovisional basis:					
	Sr.	Description	Central	State	UT Tax	Integrated	Cess
	No		Tax	Tax	OTTAX	Tax	CCSS
	i.	Amount of refund claimed					
	ii.	10% of the amount claimed as refund					
		(to be sanctioned later)					
	iii.	Balance amount (i-ii)					
	iv.	Amount of refund sanctioned					
		Bank Details					
	v.	Bank Account No. as per application					
	vi.	Name of the Bank					
	vii.	Address of the Bank /Branch					
	viii.	IFSC					
	ix.	MICR					
Dete						Signature (DSC	٧.
Date:						Signature (DSC Name:	<i>/</i>).
2						Designation:	
						Office Address	:

[See rule 91(3), 92(4), 92(5) & 94]

Payment Advice

Payn	nent Advice No:	-				Date:	
<dd< td=""><td>/MM/YYYY></td><td></td><td></td><td></td><td></td><td></td><td></td></dd<>	/MM/YYYY>						
To <	Centre>PAO/	Treasury/ RBI	/ Bank				
Refu	nd Sanction Ord	er No					
Orde	er Date <dd< td=""><td>/MM/YYYY>.</td><td></td><td></td><td></td><td></td><td></td></dd<>	/MM/YYYY>.					
GST	IN/ UIN/ Tempo	rary ID <>					
Nam	e: <>						
Refu	nd Amount (as p	er Order):					
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	Net Refund amou	ınt sanctioned					
	Interest on delaye	ed Refund					
	Total						
		Details of th					
	i.	Bank Account		ication			
	ii.	Name of the B	ank				
	iii.	Name and Add	dress of the Bar	nk/branch			
	iv.	IFSC					
	v.	MICR					
5 .						a'	
Date Place						Signature (DSC) Name:):
Flace	.					Designation:	
						Office Address:	
То	(0.000	-/	***				
	(GSTI	N/ UIN/ Tempo	rary ID)				
	(Name))					
	(Addr	ress)					

[See rule 92(1),92(3),92(4),92(5) & 96(7)]

Order No.:	Date:
<dd mm="" yyyy=""></dd>	
То	
(GSTIN/ UIN/ Temporary ID)	
(Name)	
(Address)	
Show cause notice No. (If applicable)	
Acknowledgement No	Dated
<dd mm="" yyyy=""></dd>	

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/interest on refund*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

^{*}Strike out whichever is not applicable

Sr no	Description	Central	State	UT	Integrated	Cess
		Tax	Tax	Tax	Tax	
i.	Amount of refund/interest* claimed					
ii.	Refund sanctioned on provisional basis (Order Nodate) (if applicable)					
iii.	Refund amount inadmissible < <reason dropdown="">> <multiple allowed="" be="" reasons="" to=""></multiple></reason>					
iv.	Gross amount to be paid (1-2-3)					

Office Address:

	Amount adjusted against outstanding					
V.	demand (if any) under the existing law or					
	under the Act.					
	Demand Order No date, Act					
	Period					
	<multiple add="" be<="" p="" possible-="" row="" rows="" to=""></multiple>					
	given>					
vi.	Net amount to be paid					
*Strike or	it whichever is not applicable			l		
&1. I here	by sanction an amount of INR	to M/s		having	g GSTIN	under
sub-section	on (5) of section 54) of the Act/under section	on 56 of th	e Act@		_	-20
	ıt whichever is not applicable					
Sir ine or	u wuchever is not applicable					
(a) #a	and the amount is to be paid to the bank ac	count spec	ified by his	m in hic a	nnlication/	
	•	•	-			5 0.1
	e amount is to be adjusted towards recove	ery of arrea	ars as spec	ified at se	rial numbei	5 of the
T	able above/					
(c) at	amount ofrupees is to be adjusted	towards re	ecovery of	arrears a	as specified	at serial
	umber 5 of the Table above and the remain		•		•	
		_	111 0110	ipees is to	oc para to	the bank
	ecount specified by him in his application	• •				
"Strike-or	ut whichever is not applicable.					
Or						
&2. I here	by credit an amount of INRt	o Consum	er Welfare	Fund un	der sub-sec	tion ()
	() of the Act					` /
01 200001	(11) 52 5115 12401 1					
&2 Thous	by asiast an amount of IND	N//~	ls.	arina aa	TTNI	dan and
	by reject an amount of INRto) IVI/S		aving GS	11Nui	idei sub-
,) of Section () of the Act.					
[®] Strike-01	ut whichever is not applicable					
Date:				Sionatur	e (DSC):	
Place:				Name:	(DDO).	
riact.					.:	
				Designat	1011:	

[See rule 92(1), 92(2) & 96(6)]

Reference No.	Date:
<dd mm="" yyyy=""></dd>	
То	
(GSTIN/UIN/Temp.ID No.)	
(Name)	
(Address)	
Acknowledgement No	Dated
<dd mm="" yyyy=""></dd>	

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund claimed					
ii.	Net Refund Sanctioned on Provisional Basis (Order Nodate)					
iii.	Refund amount inadmissible rejected < <reason dropdown="">>></reason>					
iv.	Refund admissible (i-ii-iii)					
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. Demand Order No date <multiple be="" given="" may="" rows=""></multiple>					
vi.	Balance amount of refund	Nil	Nil			Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Part-B

Order for withholding the refund

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been withheld against following reasons as per details below:

Refin	Refund Order No.:					
Date	Date of issuance of Order:					
	Refund Calculation	Integrated Tax	Central Tax	State Tax	UTTax	Cess
. . .	Amount of Refund Sanctioned					
ii.	Amount of Refund Withheld					
iii.	Amount of Refund Allowed					

Reasons for withholding of the refund:

<< Text>>

above mention reason. This order is issued as per provisions under sub-section (...) of Section (...) of I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the

Date: Place:

Signature (DSC): Name: Designation:

Office Address:

Date:

FORM-GST-RFD-08

[See rule 92(3)]

Notice for rejection of application for refund

SCN N	Io.:	Date:		
<dd n<="" td=""><td>MM/YYYY></td><td></td></dd>	MM/YYYY>			
To				
	(GSTIN/ UIN/ Temporary ID)			
	(Name)			
	(Address)			
ACKN	IOWLEDGEMENT No			
ARN				
This ha	as reference to your above mentioned application for	r refund, filed under section 54 of the Act.		
On exa	umination, it appears that refund application is liable	to be rejected on account of the following		
reasons	S:			
Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible		
i.				
ii				
iii	Other{ any other reason other than the reasons mentioned in 'reason master'}			
specific Yeservice	re hereby called upon to show cause as to why you ed above, should not be rejected for reasons stated a ou are hereby directed to furnish a reply to this report of this notice. Too are also directed to appear before the undersigned	bove. notice within fifteen days from the date of		
If you	fail to furnish a reply within the stipulated date of ted date and time, the case will be decided ex par	r fail to appear for personal hearing on the		

Signature (DSC):

Name: Designation: Office Address:

Place:

[See rule 92(3)]

Reply to show cause notice

Date: <DD/MM/YYYY>

1.	Reference No. of Notice		Date issue	of	
2.	GSTIN / UIN				
3.	Name of business (Legal)				
4.	Trade name, if any				
5.	Reply to the notice				
6.	List of documents uploaded				
7.	Verification I declare that the inforknowledge and belief	mation given and nothing h	hereinab as been c	pove i	hereby solemnly affirm and is true and correct to the best of my alled therefrom. Signature of Authorised Signatory
					Designation/Status
	Place				
	Date DD/MM/YY	YYY			

Place

Signature of Authorised Signatory

Date (Name)

Designation/Status

FORM GST RFD-10

[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1.	UIN	:	
2.	Name :		
3.	Address :		
4.	Tax Period (Quarter)	: From <dd mm="" yy=""></dd>	То
	<dd mm="" yy=""></dd>		
5.	Amount of Refund Claim	: <inr><in words=""></in></inr>	
		Amount	
	Central Tax		
	State Tax		
	UT Tax		
	Integrated Tax		
	Cess		
	Total		
6.	Details of Bank Account:		
	a. Bank Account Number		
	b. Bank Account Type		
	c. Name of the Bank		
	d. Name of the Account Holder/Operator		
	e. Address of Bank Branch		
	f. IFSC		
	g. MICR		
7.	Reference number and date of furnishing FORM GS	STR-11	
8.	Verification		
	I as an authorised representative of << Nar	me of Embassy/international organiza	tion
	>>> hereby solemnly affirm and declare that the inf		
	correct to the best of my knowledge and belief and n		
	,	•	
	That we are eligible to claim such refund as specifi		
	Institution and Organization, Consulate or Embass	y of foreign countries/ any other per	son/
	class of persons specified/ notified by the Governme	nt.	
a.	Date:	Signature of Author	ised
Signate		Name	
	Place:	Name: Designation / Status:	

Form GST ASMT - 01

[See rule 98(1)]

Application for Provisional Assessment under section 60

1.GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate Centra State Integrate Ces 1 tax / d tax s UT tax				Valuatio n	Average monthly turnover of the commodit y / service
1	2	3	4	5	6	7	8	9
Reason for seeking provisional assessment Ocuments filed								

7. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory Name Designation / Status ------Date -----

Form GST ASMT - 02 [See rule 98(2)]

[See rule 98(2)]	
Reference No.:	Date:
To	
GSTIN	
Name	
(Address)	
Application Reference No. (ARN)	Dated
Notice for Seeking Additional Information / Clarif assessment	ication / Documents for provisional
Please refer to your application referred to above. provisional assessment, it has been found that the frequired for processing the same:	
<< text >>	
You are, therefore, requested to provide the information days>> from the date of service of this notice to enabl matter. Please note that in case no information is reapplication is liable to be rejected without any further re You are requested to appear before the undersigned TimeVenue>>.	e this office to take a decision in the eceived by the stipulated date your ference to you.
	Signature
	Name
	Designation

Form GST ASMT - 03

[See rule 98(2)]

Reply to the notice seeking additional information

	1. GSTIN		
	2. Name		
	3. Details of notice vide which additional information sought	Notice No.	Notice date
	4. Reply		
	1		
	5. Documents filed		
6. Ver	ification-		
I		hereby solemnly affin	m and declare that
the inf	formation given hereinabove is true and corre	ect to the best of my kn	owledge and belief
and no	othing has been concealed therefrom.		
		Signature of A	uthorised Signatory
			Name Designation / Status Date
			Date

Signature Name

Designation

issued.

Form GST ASMT – 04 [See rule 98(3)]

Reference No.:	[Bee rule 30(3)]	Date
То		
GSTIN - Name - Address -		
Application Reference No. (ARN)		Dated
Order o	f Provisional Assess	ment
This has reference to your application information/documents in support examination of your application and under: << text >>	of your request fo	r provisional assessment. Upon
The provisional assessment is allowed (in words) in the form of (date).		
Please note that if the bond and sec provisional assessment order will be	•	-

Form GST ASMT - 05 [See rule 98(4)] Furnishing of Security

1. GSTIN						
2. Name	;					
3. Order vide which security is prescribed			Order N	О.	Order	date
4. Detail	s of the securi	ity furnished	·			
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount		Name of Bank
1	2	3	4	5		6

Note – Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory
Name Designation / Status Date

Bond for provisional assessment

[Rule 98(3) & 98(4)]

I/Weofhereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of(State) (hereinafter called the "Governor") in the sum ofrupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/administrators/ legal representatives/successors and assigns by these presents; Dated thisday of;
WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory tax on
AND WHEREAS the Chief Commissioner has required the obligor to furnish bank guarantee for an amount of
And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

India./ Governor of

ignature(s) or obligor(s). Jate :	
lace :	
Vitnesses	
1) Name and Address	Occupation
2) Name and Address	Occupation
Jate	
lace	
Vitnesses	
1) Name and Address	Occupation
2) Name and Address	Occupation
Accepted by me thisday of	day of (month) (year)

Date

Form GST ASMT - 06 [See rule 98(5)]

1.0

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Provisional Assessment order no. -

Date

Date ----

Notice for seeking additional information / clarification / documents for final assessment

following information / documents are required for finalization of provisional assessment: Please refer to your application and provisional assessment order referred to above.

<< text >>

You are, therefore, requested to provide the information /documents within a period of << 15 days>> from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->> Signature Name Designation Form GST ASMT – 07 [See rule 98(5)]

Reference No.:

T

GSTIN Name

Address

Provisional Assessment order No.

dated

Date

Final Assessment Order

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts -

Submissions by the applicant -

Discussion and finding

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature Name Designation

Form GST ASMT - 08 [See rule 98(6)]

Application for Withdrawal of Security

1. GSTIN						
2. Name						
3. Details vide which security furnished				ARN Date		
4. Details	s of the security	y to be withdrawn				
Sr. No.	Mode	Reference no. /	Da	te	Amount	Name of Bank
		Debit entry no. (for cash payment)				
1	2	3		4	5	6
1	2	3	-	4	3	6
			i.			
					',	
5. Verific	cation-					
I hereby solemnly affirm and declare that						
the information given hereinabove is true and correct to the best of my knowledge and belief						
and nothing has been concealed therefrom.						
Signature of Authorized Signatory						
Signature of Authorised Signatory						
Name						
Designation / Status -						
Date -						

Form GST ASMT – 09 [See rule 98(7)]

[See rule 98(7	7)]
Reference No.:	Date
То	
GSTIN	
GSTIN Name	
Address	
Application Reference No	dated
Order for release of security or re	ejecting the application
This has reference to your application	on mentioned above regarding release of
security amounting to Rs [R	upees (in words)]. Your application has
been examined and the same is found to be in	order. The aforesaid security is hereby
released. Or	
Your application referred to above regarding release	e of security was examined but the same
was not found to be in order for the following reason	s:
<< text >>	
<< text >>	
Therefore, the application for release of secur	rity is rejected.
	Signature
	Name
	Designation
	Date

Date:

Form GST ASMT - 10 [See rule 99(1)]

Reference No.: To_

Name:

GSTIN:

Address:

Tax period -

F.Y. -

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<< text >>

- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against You are hereby directed to explain the reasons for the aforesaid discrepancies by ----you without making any further reference to you in this regard. Signature Name Designation

Form GST ASMT - 11 [See rule 99(2)]

Reply to the notice issued under section 61 intimating discrepancies in the return

1. GSTIN							
2. Nan	ne						
3. Det	3. Details of the notice			Reference No. Date			
4. Tax	Period						
5. Rep	ly to the discr	epancies					
Sr. No. Discrepancy			су	Reply			
6. Amount admitted and paid, if any -							
	Act	Tax	Interest		Others	Total	
7. Ver	ification-						
I				he	ereby solemnly	affirm and d	leclare that
the inf	formation give	n hereinabove	is true and con	rect	to the best of m	y knowledg	e and belief
and nothing has been concealed therefrom.							
Signature of Authorised Signatory							
Name							
Design	nation / Status						
Date -	-						

Form GST ASMT-12 [See rule 99(3)]

Date:

 T_0

Reference No.:

GSTIN Name

Address

Tax period -ARN -

Date -

Order of acceptance of reply against the notice issued under section 61

This has reference to your reply dated ----- in response to the notice issued vide reference dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Name Signature Designation

Form GST ASMT - 13

[See rule 100(1)]

\ /3	
	Date:
F.Y. –	Return Type -
	Date -

Assessment order under section 62

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Discussions and Findings

Conclusion

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
No.							
1	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

> Signature Name

Designation

Form GST ASMT - 14 [See rule 100(2)]

Reference No:	Date:
To Name Address	
Tax Period	F.Y
S	show Cause Notice for assessment under section 63
under section of the Act	ce that you/your company/firm, though liable to be registered, have/has failed to obtain registration and failed to discharge er the said Act as per the details given below:

OR

Brief Facts – Grounds – Conclusion -

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time)

Signature Name Designation

Date:

Form GST ASMT - 15

[See rule 100(2)]

Reference No.:

To

Temporary ID

Name

Address

Tax Period -

F.Y. -

SCN reference no. -

Date -

Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ------ date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Conclusion (to drop proceedings or to create demand)

Amount assessed and payable: - (details at Annexure)

(Amount in Rs.)

Sr No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature Name

Form GST ASMT - 16

[See rule 100(3)]

Reference No.: Date:

To

GSTIN/ID Name Address

Tax Period -

F.Y. -

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown ------- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you
were not able to, account for these goods or produce any document showing the detail of the
goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction

Discussion & finding

Conclusion

Amount assessed and payable (details at Annexure)

(Amount in Rs.)

Sr. No.	Tax	Act	Tax	Interest,	Penalty	Others	Total
	Period			if any			
1	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature Name

Form GST ASMT - 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

1. GSTIN/ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification-		
Ι		anly affirm and declare that the
	is true and correct to the best of r	ny knowledge and belief and
nothing has been concealed then	refrom.	
Signature of Authorised Signator	ory	
Name		
Designation / Status		
Date -		

Form GST ASMT - 18 [See rule 100(5)]

Reference No.:

Date:

GSTIN/ID Name Address

ARN -

Date –

Acceptance or Rejection of application filed under section 64 (2)

The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ----- dated ----- stands withdrawn.

 $^{
m OR}$

The reply furnished by you vide application referred above has not been found to be in order for the following reasons:

<<Text box>>>

Therefore, the application filed by you for withdrawal of the order is hereby rejected.

Signature Name Designation

Form GST ADT - 01

[See rule 101(2)]

Reference No.:	Date:
To,	
GSTIN	
Period - F.Y.(s)	
Notic	e for conducting audit
financial year(s) to	take audit of your books of account and records for the in accordance with the provisions of section 65. I y office/at your place of business on
other documents as may be required in	ry facility to verify the books of account and records or a this context, and be required and render assistance for timely completion
(date) at	n person or through an authorised representative on(place) before the undersigned and to ecords for the aforesaid financial year(s) as required for
possession of such books of account	his notice, it would be presumed that you are not in and proceedings as deemed fit may be initiated as per les made thereunder against you without making any
	Signature Name Designation

Form GST ADT - 02

[See rule 101(5)]

Reference No.:	No.: Date:				
То,					
GSTIN Name					
Audit Report No.	dated				
	Audit R	eport under sectio	on 65(6)		
	ecount and records epared on the basis re as under:				
Short payment of	Integrated tax	Central tax	State /UT tax	Cess	
Tax					
Interest					
Any other amount					
[Upload pdf file co	ontaining audit obs	ervation]			
the Act and the 1	o discharge your st rules made thereun ou under the provisi	der, failing which	_	_	
			Name		

Form GST ADT - 03

[See rule 102(1)]

Reference No.:	Date:
To,	
GSTIN	
Tax period - F.Y.(s)	
Communication to the registered person for conduct of sp	pecial audit under section 66
Whereas the proceedings of scrutiny of return /enquiry/investig	gation/ are going on;
And whereas it is felt necessary to get your books of accoraudited by	
You are hereby directed to get your books of account an chartered accountant / cost accountant.	d records audited by the said
No	Signatureame
	ionation

Form GST ADT – 04 [See rule 102(2)]

Reference No.:			Date:			
To,						
GSTIN Name						
	Information	of Findings upon S	Special Audit			
(chartered ac	ecount and records for countant/cost accountable / documents f	ntant) and this Aud	it Report is prepare	ed on the basis of		
Short payment of	Integrated tax	Central tax	State /UT tax	Cess		
Tax						
Interest						
Any other amount						
You are directed the Act and the	containing audit obs to discharge your st rules made thereun	tatutory liabilities inder, failing which		-		
			Name			

Form GST ARA -01

[See Rule 104(1)]

Application Form for Advance Ruling

1.	GSTIN Number, if any/User-id				
2.	Legal Name of Applicant				
3.	Trade Name of Applicant (Optional)				
4.	Status of the Applicant [registered / un-registered]				
5.	Registered Address / Address provided while obtaining user id				
6.	Correspondence address, if different from above				
7.	Mobile No. [with STD/ISD code]				
8.	Telephone No. [with STD/ISD code]				
9.	Email address				
10.	Jurisdictional Authority		< <nam< td=""><td>e, des</td><td>ignation, address>></td></nam<>	e, des	ignation, address>>
11.	i. Name of Authorised representative			(Optional
	ii. Mobile No.		iii. Email Address		
12.	Nature of activity(s) (proposed / pres	sent) in	respect of which a	dvan	ce ruling sought
	A. Category				^
	Factory / Manufacturing	Whole	esale Business		Retail Business
	Warehouse/Deport	Bonde	ed Warehouse		Service Provision
	Office/Sale Office	Leasin	g Business		Service Recipient
	EOU/STP/EHTP	SEZ			Input Service Distributor (ISD)
	Works Contract				
	B. Description (in brief)		(Duozvini o	f	file attachment also)
			,		•
13.	Issue/s on which advance ruling requ	iired (T	ick whichever is a	pplica	able) :-
	(i) classification of goods and/or services or both				
	(ii) applicability of a notification issued under the provisions of the				

	Act	
	(iii) determination of time and value of supply of goods or services or both	
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	
	(v) determination of the liability to pay tax on any goods or services or both	
	(vi) whether applicant is required to be registered under the Act	
	(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term	
14.	Question(s) on which advance ruling is required	
15.	Statement of relevant facts having a bearing on the question(s) raised.	
16.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
17.	I hereby declare that the question rai	sed in the application is not (tick) -
		dings in the applicant's case under any of the provisions of the Act dings in the applicant's case under any of the provisions of the Act
18.	Payment details	Challan Identification Number (CIN) – Date -
is stat	do hereby solem ted above and in the annexure(s ation in my capacity as	VERIFICATION in full and in block letters), son/daughter/wife of nly declare that to the best of my knowledge and belief what s), including the documents is correct. I am making this (designation) and that I am competent to make
this ap	plication and verify it.	
		Signature
Place		Name of Applicant/Authorised Signatory
Date		Designation/Status

Form GST ARA -02

$[See\ Rule\ 106(1)]$ Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks					
1	Advance Ruling No.						
2	Date of communication of the advance ruling	DD/MM/YYYY					
3	GSTIN / User id of the appellant						
4	Legal Name of the appellant.						
5	Trade Name of the appellant (optional).						
6	Address of appellant at which notices may be sent						
7	Email Address of the appellant						
8	Mobile number of the appellant						
9	Jurisdictional officer / concerned officer						
10	Designation of jurisdictional officer / concerned officer						
11	Email Address of jurisdictional officer / concerned officer						
12	Mobile number of jurisdictional officer / concerned officer						
13	Whether the appellant wishes to be heard in person?	Yes/No					
14.	The facts of the case (in brief)						
15.	Ground of Appeal						
16.	Payment details	Challan Identification Number (CIN) – Date -					
	Prayer						
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <place> may be pleased to:</place>						
	a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;						
	b. grant a personal hearing; andc. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.						
	And for this act of kindness, the appellant, as is duty bound, shall ever pray.						

ERIFICATION

I, do hereby solemnly declare the stated above and in the annexure(s), including application in my capacity as this application and verify it. Place	(name in full and in block letters), son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as
---	--

Form GST ARA -03 [See Rule 106(2)]

Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks					
1	Advance Ruling No.						
2	Date of communication of the advance ruling	DD/MM/YYYY					
3	GSTIN, if any / User id of the person who had sought advance ruling						
4	Legal Name of the person referred to in serial number 3.						
5	Name and designation of jurisdictional officer / concerned officer						
6	Email Address of jurisdictional officer / concerned officer						
7	Mobile number of jurisdictional officer / concerned officer						
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No					
9.	Facts of the case (in brief)						
10.	Grounds of Appeal						
	Prayer						
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</place>						

VERIFICATION

I, (name i	in full and in block letters), son/daughter/wife of
do hereby solem	nly declare that to the best of my knowledge and belief what
is stated above and in the annexure(s)	, including the documents are correct. I am making this
application in my capacity as	(designation) and that I am competent to make
this application and verify it.	
	Signature
Place	Name and designation of the concerned officer / jurisdictional officer
Date	

[See rule 108(1)]

Appeal to Appellate Authority

- 1. GSTIN/ Temporary ID/UIN –
- 2. Legal name of the appellant -
- Trade name, if any –
- 4. Address -
- 5. Order no. -

Order date -

- 6. Designation and address of the officer passing the order appealed against -
- 7. Date of communication of the order appealed against -
- 8. Name of the authorised representative -
- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute-
- (iii) Period of dispute-
- (iv) Amount under dispute:

Description	Central	State/UT tax	Integrated	Cess
	tax		tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 10. Whether the appellant wishes to be heard in person Yes / No
- 11. Statement of facts:-
- 12. Grounds of appeal:-
- 13. Prayer:-

14. Amount of demand created, admitted and disputed

Particulars	Particulars		Central	State/	Integrated Cess		Total amount	
of demand/			tax	UT	tax			
refund				tax				
	Amount	a) Tax/ Cess					< total	< total
	of	a) Tax/ Cess					>	>

demand created	b) Interest			< total >	
(A)	c) Penalty			< total >	
	d) Fees			< total >	
	e) Other			< total >	
	charges				
	a) Tax/ Cess			< total >	
	1			< total	
Amount	b) Interest			>	
of demand	c) Penalty			< total	< total
admitted				>	>
(B)	d) Fees			< total	
	e) Other	1		< total	į
	charges			>	
	a) Tax/ Cess			< total	
	a) Tax/ Cess			>	
Amount	b) Interest			< total	
of				>	
demand	c) Penalty			< total >	< total
disputed	1) 17			< total	
(C)	d) Fees			>	
	e) Other			< total	
	charges			>	

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars		Cent ral tax	State/ UT tax	Inte grat ed tax	Ces s	Total a	amount
	Tax/ Cess					< total >	
a) Admitted	Interest					< total >	< total
amount	Penalty					< total >	
	Fees					< total	

	Other charges			>
b) Pre-deposit (10% of disputed tax)	Tax/ Cess			< total >

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit	Debit entry no.		Amount	of tax paid	
140.		рауаоте	Ledger	entry no.	Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger Credit Ledger					
4.	CESS		Cash Ledger					
7.	CLSS	ч	Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sr.	Descriptio		Amount p	oayable		Debi	Amount paid				
No	n	Integrate d tax	Centra 1 tax	State/U T tax	CES S	entry no.	Integrate d tax	Centra 1 tax	State/U T tax	CES S	
1	2	3	4	5	6	7	8	9	10	11	
1.	Interest						1				
2.	Penalty										
3.	Late fee										
4.	Others (specify)										

- 16. Whether appeal is being filed after the prescribed period Yes / No
- 17. If 'Yes' in item 17 -

(a) P eriod of delay –

(b) R easons for delay -

Verification

I, < >, hereby sole information given hereinabove is true and correct to the and nothing has been concealed therefrom.				
Place: Date:			<sig< th=""><th>nature></th></sig<>	nature>
	N	ame of th	ne Applican	t:

[See rule 108(3)]

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1.	Reference Number-				
2.	Date of filing-				
3.	Time of filing-				
4.	Place of filing-				
5.	Name of the person filing the appeal-				
6.	Amount of pre-deposit-				
7.	Date of acceptance/rejection of appeal	-			
8. Da	ate of appearance-			Date:	
Time	e:				
9. C	ourt Number/Bench	Court:	Bench:		
Place	:				
Date:					Signature>
		Na	ame:		
		Designa	ition:		
				uthority/Appellate Additional or Joint	

[See rule 109(1)]

Application to the Appellate Authority under sub-section (2) of Section 107

1. N	ame and designation of th	e appellant		Name-					
				Designation-					
				Jurisdiction-					
				State/Center-					
				Name of the	State-				
2.	GSTIN/Temporary ID	/UIN-		1100110 01 010	State				
3.	Order no.	Date-							
4.	Designation and address	ss of the officer p	passing the orde	er appealed ag	ainst-				
5.	Date of communication	n of the order app	pealed against-						
6.	Details of the case und	er dispute-							
	(i)				Brief issue				
	of the case under dispute-								
	(ii)	Descriptio							
	n and classification of goods/ services in dispute-								
	(iii)	Period of							
	dispute-								
	(iv)	Amou	nt under disput	e-					
	Description	Central tax	State/ UT	Integrated	Cess				
			tax	tax					
	a) Tax/ Cess								
	b) Interest								
	c) Penalty								
	d) Fees								
	e) Other charges								

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-

10. Amount of demand in dispute, if any -

Particulars of	Par	ticulars	Central	State/UT	Integrated	Cess	То	tal
demand/refund,			tax	tax	tax		amo	ount
if any		a) Tax/					<	
		Cess					total	
		C C 55					>	
		b) Intonest					<	
	Amount	b) Interest					total	
	of						>	
	demand	c) Penalty					< 1	<
	created,	c) I charty					total	total
	if any						>	>
	(A)	d) Fees					total	
							>	
		e) Other					<	
							total	
		charges					>	
		a) Tax/					<	
		Cess					total	
		Cess					>	
		1 > 7					<	
		b) Interest					total	
	Amount						>	
	under	c) Penalty					<	<
	dispute	c) Penalty					total	total
	(B)						>	>
		d) Fees					< table 1	
		a) 1005					total	
		a) Other					> <	
		e) Other					total	
		charges					\	

Ρl	ace	:

Date:

Signature>

Name of the Applicant Officer:

Designation:

Jurisdiction:

[See rules 113(1) & 115]

Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

Order no. - Date of order -

- 1. GSTIN/Temporary ID/UIN -
- 2. Name of the appellant-
- 3. Address of the appellant-
- 4. Order appealed against-

Number- Date-

5. Appeal no.

Date-

- 6. Personal Hearing -
- 7. Order in brief-
- 8. Status of order- Confirmed/Modified/Rejected
- 9. Amount of demand confirmed:

Particul	Particul Central tax		State/UT tax		Integrated tax		Cess		Total	
ars	Disput	Determi	Disput	Determi	Disput	Determi	Disput	Determi	Disput	Determi
	ed	ned	ed	ned	ed	ned	ed	ned	ed	ned
	Amou	Amount	Amou	Amount	Amou	Amount	Amou	Amount	Amou	Amount
	nt		nt		nt		nt		nt	
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b)										
Intere										
st										
c)										
Penalt										
у										
d)										
Fees										
e)										
Other										
s										
f)										
Refun										
d										

Place:
Date:

Signature>

< Name of the Appellate Authority /Tribunal/ Jurisdictional Officer> Designation: Jurisdiction:

[See rule 110(1)]

Appeal to the Appellate Tribunal

1.	GSTIN/Temporary ID/U	IN -				
2.	Name of the appellant -					
3.	Address of the appellant -	-				
4.	Order appealed against-		Number-	Date-		
5.	Name and Address of the	Authority passi	ng the order a	ppealed agains	t -	
6.	Date of communication of	f the order appe	aled against -			
7.	Name of the representativ	re -				
8.	Details of the case under	dispute:				
	(i)					В
	riefissue of the case	under dispute				
	(ii)					D
	escription and classif	ication of goods	s/ services in d	ispute		
	(iii)					P
	eriod of dispute					
	(iv)	Amou	ınt under dispu	te:		
	Description	Central tax	State/ UT	Integrated	Cess	
	a) Tax/ Cess		tax	tax		-
	b) Interest					\dashv
	c) Penalty					\neg
	d) Fees					\neg
	e) Other charges					
	(v)	Mark	cet value of sei	zed goods		
9.	Whether the appellant wis	shes to be heard	in person?			
10.	Statement of facts					
11.	Grounds of appeal					

12. Prayer

13. Details of demand created, disputed and admitted

Particulars	Partic	culars	Central	State/UT	Integrated	Cess	1	tal
of demand		ı	tax	tax	tax			ount
		a) Tax/					<	
		Cess					total	
							>	
		b) Interest					< total	
	Amount	b) Interest					total >	
	demanded/						<	<
	rejected >,	c) Penalty					total	total
	if any	, , , , , , , , ,					>	>
	(A)						<	
		d) Fees					total	
							>	
		e) Other					<	
							total	
		charges					>	
		a) Tax/					<	
		Cess					total	
							>	
		1.) 744					<	
		b) Interest					total	
	Amount						>	
	under	c) Penalty					< total	< total
	dispute	c) I elialty					total	total
	(B)						> <	
		d) Fees					total	
							>	
		a) Other					<	
		e) Other					total	
		charges					>	
		a) Tax/					<	
		Cess					total	
		CCSS					>	
		1					<	
		b) Interest					total	
	Amount						>	<
	admitted	c) Penalty					< total	total
	(C)	c) Penanty					total	>
							> <	
		d) Fees					total	
		4) 1 005					\	
		e) Other					<	
		charges					total	
		charges					wai	

- 14. Details of payment of admitted amount and pre-deposit:
 - (a) Details of amount payable:

Particulars		Central	State/UT	Integrated	Cess	Total a	mount
		tax	tax	tax			
	Tax/ Cess					< total >	
	Interest					< total >	
a) Admitted amount	Penalty					< total >	<
	Fees					< total >	total >
	Other charges					< total >	
b) Pre-deposit (20% of disputed tax)	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit	Debit entry		Amount o	f tax paid	
140.		payable	Ledger	no.	Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
	Integrated		Cash Ledger					
1.	tax		Credit Ledger					
	Central		Cash Ledger					
2.	tax		Credit Ledger					
	State/UT		Cash Ledger					
3.	tax		Credit Ledger					
			Cash Ledger					
4.	CESS		Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr.	Sr. Description		Amount p	payable		Debit		Amount paid	ıt paid	
. 0		Integrated Central tax	Central tax	State/UT tax	CESS	no.	Integrated Central State/UT tax	Central tax	State/UT tax	CESS
1	2	3	4	5	9	7	8	6	10	11
1.	Interest									
2.	Penalty									
3.	3. Late fee									
4	Others									
:	(specify)									

Verification

information given hereinabove is true and correct to the best of my knowledge and belief >, hereby solemnly affirm and declare that the and nothing has been concealed therefrom.

Place: Date: Signature>

Name of the Applicant: Designation /Status:

[See rule 110(2)]

Cross-objections before the Appellate Tribunal

under sub-section (5) of section 112

Sr. No.		Particu	lars		
1	Appeal No	Date of	filing -		
2	GSTIN/ Temporary ID/UIN-				
3	Name of the appellant-				
4	Permanent address of the appe	llant-			
5	Address for communication-				
6	Order no.		Date-		
7.	Designation and Address of th	e officer pass	ing the order ap	pealed against-	
8.	Date of communication of the	order appeale	d against-		
9.	Name of the representative-				
10.	Details of the case under dispu	ite-			
(i)	Brief issue of the case under de	ispute-			
(ii)	Description and classification	of goods/ serv	vices in dispute	-	
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-	,			
11	State or Union Territory and the decision was passed (Jurisdict		nerate (Centre)	in which the ord	ler or
12	Date of receipt of notice of app Tribunal by the appellant or th				as the

	case may be	-				
13	Whether the place of sup		on or order appe	aled against inv	rolves any question	relating to
14	In case of case State/UT tax			a person other	than the Commissio	ner of
	(i) (ii) (iii) (iv)	Orde GST	ne of the Adjudion of the Adjudion of the Adjudion of the TN/UIN/Tempo ount involved:	late of Order-	<i>i</i> -	
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of pa	ayment				
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of ca	ross-obj	ections filed by	the Commission	ner State/UT tax/Ce	entral tax:

	(i)	Amount of tax demand dropped or reduced for the period of dispute	
	(ii)	Amount of interest demand dropped or reduced for the period of dispute	
	(iii)	Amount of refund sanctioned or allowed for the period of dispute	
	(iv)	Whether no or lesser amount imposed as penalty	
		TOTAL	
17	Reliefs	s claimed in memorandum of cross -objections.	
18	Groun	ds of Cross objection	
	I,	Verification the that what is stated above is true to the best of my informat	e respondent, do hereby
		ed today, theday of	
	Place:	day of	<signature></signature>
			ne of the Applicant/ Officer: gnation/Status of Applicant/ officer:

[See rule 111(1)]

Application to the Appellate Tribunal under sub section (3) of Section 112

1.	Name and Designation of the a	ppellant	Name:			
				Design	ation	
				Jurisdi	ction	
				State /	Center -	
				Name	of the State:	
2.	GSTIN/ Temporary ID /UIN-					
3.	Appellate Order no.	D	ate-			
4.	Designation and Address of	the Appellat	e Author	ity pass	sing the orde	r appealed
	against-					Since the American State of the Control of the Cont
5.	Date of communication of the	ne order appe	aled aga	inst-		
6.	Details of the case under dis	7.7	U			
	(i)	*				Brief issue
	of the case under disput	te-				
	(ii)	T-20				Description
	and classification of goo	ds/ services	in disput	e-		
	(iii)		ar arepar			Period of
	dispute-					1 chod of
	(iv)					Amount
	A CONTRACTOR					Allount
	under dispute:	8% D 52%		ozone T	W. W. W. 75	500 840
	Description	Central tax	State/ U	JT	Integrated	Cess
	a) Tax/ Cess		tax	-	tax	
	b) Interest		A			
		(
	c) Penalty					-
	d) Fees			7		
	e) Other charges					1

7. Statement of facts-

- 8. Grounds of appeal-
- 9. Prayer-

10. Amount demanded, disputed and admitted:

Particulars	Part	iculars	Centr	State/	Integ	Cess	Total a	nount
of demand, if			al tax	UT tax	rated tax			
any		a) Tax/ Cess		THE STATE OF THE S			< total	
	Amount of	b) Interest					< total	
4.	demand created, if	c) Penalty					< total	< total
	any (A)	d) Fees					< total	>
		e) Other					< total	
		charges					>	
		a) Tax/ Cess			2		< total >	
		b) Interest					< total	
	Amount under	c) Penalty				:	< total	< total
	dispute (B)	d) Fees				=	< total	>
		e) Other					< total	
		charges					>	

Place:	
Date:	< Signature

Name of the Officer: Designation: Jurisdiction:-

e) Other charges

Form GST APL - 08

[See rule 114(1)]

Appeal to the High Court under section 117

l.	Appeal filed by	Tax	kable person /	Government o	f<>	
2.	GSTIN/ Temporary ID/U	JIN-				
	Name of the appellant/	officer-				
3.	Permanent address of the	appellant, if a	pplicable-			
4.	Address for communicati	on-				
5.	Order appealed against	Numbe	er Da	te-		
ó.	Name and Address of the	Appellate Trib	ounal passing t	he order appea	aled against-	
7.	Date of communication o	f the order app	ealed against-			
3.	Name of the representativ	re .				
).	Details of the case under	dispute:				
	(i)					
	rief issue of the case	under dispute	with synopsis			
	(ii)					
	escription and classi	fication of goo	ds/ services in	dispute		
	(iii)					
	eriod of dispute					
	(iv)					
	mount under dispute					
	Description	Central tax	State/ UT	Integrated	Cess	
) T / G		tax	tax		
	a) Tax/ Cess					
	b) Interest					
	c) Penalty					
	d) Fees					

	(v) arket value of seized goods
10.	Statement of facts
11.	Grounds of appeal
12.	Prayer
13.	Annexure(s) related to grounds of appeal
	Verification ———————————————————————————————————
	<signature></signature>
	Name: Designation/Status:

[See rule 117(1), 118, 119 & 120] Form GST TRAN - 1

Transitional ITC / Stock Statement

- GSTIN -
- Legal name of the registered person -1. 2. 6.
 - Trade Name, if any -
- Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:- Yes/No
- 5. Amount of tax credit carried forward in the return filed under existing laws:

Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a)) (a)

11 1 T V (T)(a))	t admissible	ntral tax in	accordance with transitional		9	
(1) and Decilor	Cenvat Credit	as ITC of central tax in	accordance w	provisions		
Annount of contract contraction where other activities of the second of the contraction of the second of $A(x)$	Balance cenvat credit carried Cenvat Credit admissible	forward in the said last	return		5	
ed office credit reds	Date of filing	of the return	specified in	Column no. 3	4	
call callicator ward to cice	Tax period to which the	last return filed under the	existing law pertains		3	
dirount of Convac ca	Registration no.	under existing law	(Central Excise	and Service Tax)	2	Total
(a)	Sl. no.				1	

Details of statutory forms received for which credit is being carried forward **(**e)

Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT
				Rate
C-Form				
Total				
F-Form				
Total				
H/I-Form				

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
C-Form				
Total				
F-Form				
Total				
H/I-Form				

	une State)			Fransition	ITC 2-	(4+6-7+9)	10		
	Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)	H/I Forms		T	Tax payable	on (7) (4	6		
	s on the same	H/I F	Turnover	for which	forms	Pending	8		
	r all registration			ITC reversal	relatable to	[(3) and](5)	7		
	tate/UT Tax (Fo	rms			Tax payable relatable to	on (5)	9		
	redit ledger as S	F Forms		Turnover for	which forms	Pending	5		
	o electronic cı	ms	Difference	tax	payable	on (3)	4		
	rried forward t	C Forms		Turnover for	which forms	Pending	3		
	nt of tax credit ca	Balance of	ITC of VAT	and [Entry	Tax] in last	retum	2		
Total	(c) Amou			Registration	No. in	existing law	1		

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section140 (2)).

Sr. Invoice
Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central lavoice / Invoice / Invoice / Supplier's Recipients' Details of capital goods and the ligible cenvation no. Invoice Invoice Supplier's Recipients' Details of capital goods are gistration no. Invoice I
Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit in voice / Invoice / Supplier's Recipients' Details of capital goods of a partially availed law law law and taxes paid law law show that taxes paid law law show law law law law law law law law law la
(a) Sr. no

Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

9

Sr.	· ·	Invoice /	Invoice / Invoice / Supplier's	Recipients'	Details regar	etails regarding capital goods	Total eligible	Total VAT [and ET]	Total VAT [and ET] credit
no	Document	document	Document document registration	registration no.	on which cre	on which credit is not availed	VAT [and ET]	credit availed under	unavailed under existing
	no.	Date	no.	r existing	Value	Taxes paid VAT	credit under	existing law	law (admissible as ITC of
			under	law		[and ET]	existing		State/UT tax) (8-9)
			existing law				law		
1	2	3	4	5	9	7	8	6	10
		Total							

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) and 140(6)) (a)

				0	
Sr. no.	Details of inputs	s held in stoc	k or inputs c	contained in semi-finish	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock
	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	9
7A Whe	7A Where duty paid invoices are available	available			
Inputs					
Inputs co	Inputs contained in semi-finished and finished goods	nd finished g	spoos		
7B Whe	7B Where duty paid invoices are	not availab	le (Applica	ble only for person of	l invoices are not available (Applicable only for person other than manufacturer or service
provide	provider) - Credit in terms of Rule 117 (4)	ile 117 (4)			
	Inputs				

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5):

Name of the	Invoice	Invoice date	Description	Quantity	noc	Value	Eligible	VAT/[ET]	Date on which
supplier	number						duties and		entered in

recipients books of account	10	
	6	
taxes	8	
	7	
	9	
	5	
	4	
	3	
	2	
	1	

Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/TTGST under sections 140(3), 140(4)(h) and 140(6)

	t t						
	Total Input tax credi	admissible as SGST/UTGST	8				
	Total input tax credit Total input tax credit related Total Input tax credit	claimed under earlier to exempt sales not claimed admissible as law SGST/UTGST	7				
	Total input tax credit	claimed under earlier law	9				
3631/01631 under sections $140(3)$, $140(4)(0)$ and $140(6)$	stock	VAT [and Entry Tax] paid	5			spoo	
140(3), 140(4	Details of inputs in stock	Value	4			Inputs contained in semi-finished and finished goods	
er sectionis	Detai		3			mi-finishe	
sı una		Unit	2			ned in se	
2521/015		Description Unit Qty	1	Inputs		Inputs contain	

Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) (To be there only in States having VAT (d) Stock of at single point)

 Details of inputs in stock

 Description
 Unit
 Qty
 Value
 Tax paid

 1
 2
 3
 4
 5

Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts) is also required.

8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))

70.	Registration no.	Tax period to	Date of filing of	Balance eligible	GSTIN of receivers	Distribution document ITC of CENTRAL	ITC of CENTRAL
	under existing	which the last	the return	cenvat credit	(same PAN) of ITC of	/invoice	TAX transferred

	law (Centralized)		specified in		CENTRAL TAX	No.	Date	
		the existing law	Column no. 3	the said last				
		pertains		return				
1	2	3	4	5	9	7	8	6
	Total							

Details of goods sent to job-worker and held in his stock on behalf of principal under section 141 9.

a. Details of goods sent as principal to the job worker under section 141

Sr.	Challan	Challan	Type of goods		Details	of goods w	Details of goods with job- worker	ker
No.	No.	date	(inputs/ semi-fmished/					
			finished)	HSN	HSN Description	Unit	Unit Quantity Value	Value
П	2	3	4	5	9	7	8	6
GSTIN	GSTIN of Job Worker, if available	if available						
	Total							

Details of goods held in stock as job worker on behalf of the principal under section 141 Ъ.

	Sr. No. Challan	Challan	Type of goods		Details	of goods w	Details of goods with job- worker	ker
	No.	Date	(inputs/ semi-fmished/					
			finished)	HSN	HSN Description Unit Quantity Value	Unit	Quantity	Value
	2	3	4	5	9	7	8	6
Z	GSTIN of Manufacturer	ır						
	Total							

Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act 10.

a. Details of goods held as agent on behalf of the principal

	Input Tax to be taken	7	
Details of goods with Agent	Value	9	
tails of good	Quantity V	5	
De	Unit	4	
	Description	3	
GSTIN of Principal		2	
Sr. No.		1	

Details of goods sent on approval basis six months prior to the appointed day (section 142(12)) 12.

Sr	Document	Document	GSTIN no. of	Name & addres		Details of	goods sent or	Details of goods sent on approval basis	700	
No.	no.	date	recipient, (if applicabl	(if applicable of recipient	HSN	Description	Unit	Quantity	Value	
1	2	3	4	5	9	7	8	6	10	
	Total									

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Designation /Status

Signature Name of Authorised Signatory

Place Date

Form GST TRAN - 2

[See Rule 117(4)]

1. GSTIN-

2. Name of Taxable person -

3. Tax Period: month...... year......

Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of

tax carried forward to Electronic Credit ledger.

Closing balance	Qty	6
Outward supply made	ITC	∞
	Central Integrated Tax Tax	7
	Central Tax	9
	Value	5
	Qty	4
Opening stock for the tax period	Qty.	3
	Unit	2
	HSN (at 6 digit level)	1

Credit on State Tax on the stock mentioned in 4 above (To be there only in States having VAT at single point)

Closing balance	Qty	6	
Outward supply made Cl	ITC	8	
	Integrate d tax	7	
	State Tax	9	
	Value	5	
	Qty	4	
Opening stock for the tax period	Qty.	3	
	Unit	2	
	HSN (at 6 digit level)	1	

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Name of Authorised Signatory

Designation /Status.....

DR. D. SAMBASIVA RAO, Special Chief Secretary to Government.

---X---

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Place Date